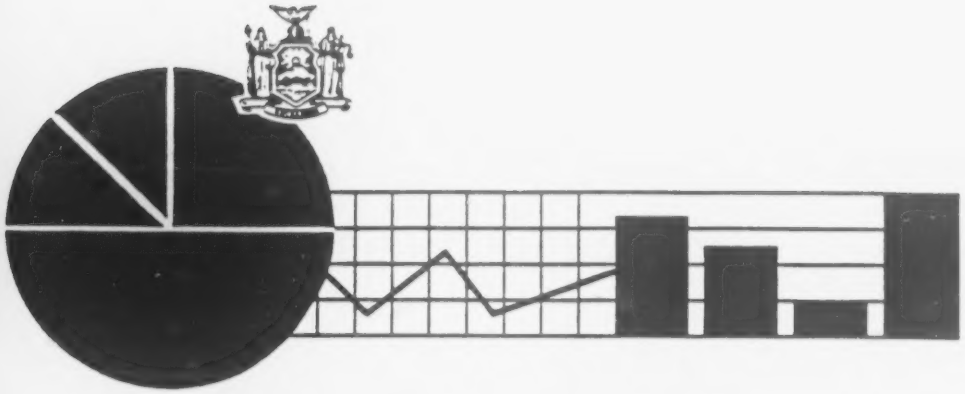
New York State Department of Taxation and Finance



1992-1993

Statistical Report of New York State Tax Collections

Office of Tax Policy Analysis

(12/93)

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Appendix: Effective Dates of Major New York State Taxes

Glossary

1992-1993 Statistical Report of New York State Tax Collections

Overview

This publication contains State and selected local tax collections for taxes administered by the Department of Taxation and Finance. These data are for the latest completed State fiscal year, covering the period April 1, 1992 through March 31, 1993, and for selected prior fiscal years.

This publication is divided into seven sections containing 28 tables. Section I displays State taxes and fees by major tax group and aggregate tax burden data.

Sections II through VI provide detail and historical collections for each of the taxes summarized in Section I. Section VII contains both summary and detailed collection data for those local taxes administered by the Department and remitted back to localities.

The Appendix shows the effective dates of major taxes. Finally, the Glossary provides an explanation and definitions for some of the less familiar terms used in this report.

Data users should refer to the annual "Taxes and Fees" publication prepared by the Office of Tax Policy Analysis and the annual "Governor's Budget Message" prepared by the Division of the Budget for descriptive summaries of the taxes and recent legislation. This knowledge is important for understanding and interpreting tax collection trends.

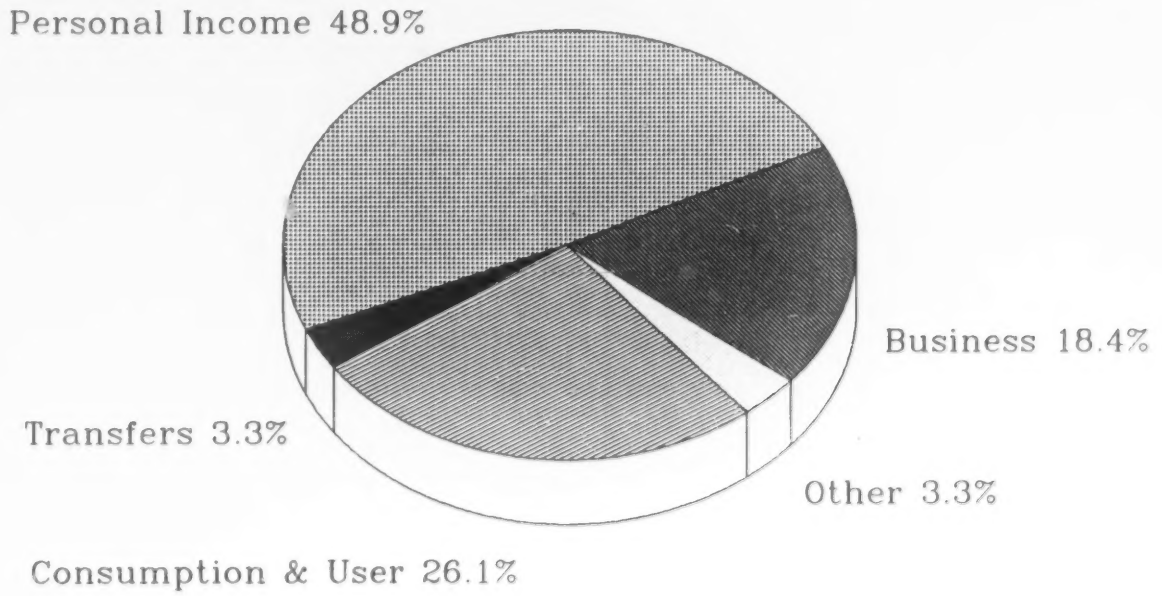
Additional information of any tax covered in this report may be obtained by writing to:

New York State Department of Taxation and Finance
Office of Tax Policy Analysis
W.A. Harriman Campus
Albany, New York 12227

Telephone inquiries should be made to the Office of Tax Policy Analysis at (518) 457-4284.

Comments and suggestions concerning the contents of this report are welcomed.

New York State Tax Collections
Fiscal Year 1992 – 1993



SECTION I

NEW YORK STATE TAXES AND FEES SUMMARY

Table 1 New York State Tax Collections, Fiscal Years 1957–1993

Table 2 New York State Tax Collections Per $1,000 of Personal Income, Fiscal Years 1957–1993

Table 3 New York State Tax Collections, Fiscal Years 1992 and 1993

TABLE 1

NEW YORK STATE TAX COLLECTIONS

FISCAL YEARS 1957–1993

Fiscal Year	Total State Collections	Personal Income	Corporation and Business	Consumption and User	Transfers	Other Taxes & Fees
1993	$31,334,411,314	$15,318,849,593	$5,757,350,081	$8,188,864,075	$1,019,403,278	$1,049,944,286
1992	29,925,708,122	14,913,380,341	5,215,277,682	7,897,475,559	1,030,726,198	868,848,342
1991	28,280,150,916	14,527,036,203	4,135,092,450	7,567,146,949	1,119,385,965	931,489,349
1990	28,491,717,994	15,240,467,249	3,445,487,644	7,687,071,968	1,097,369,979	1,021,321,154
1989	26,454,198,364	13,844,385,434	3,469,139,535	7,052,963,891	1,240,460,359	847,249,145
1988	26,308,051,950	13,920,987,777	3,583,804,536	6,859,548,667	1,195,450,080	748,260,890
1987	24,266,765,684	12,238,241,470	3,484,058,955	6,470,238,738	1,376,788,254	697,438,267
1986	22,437,632,472	11,482,304,829	3,190,417,333	6,143,898,680	965,116,639	655,894,991
1985	20,688,607,187	10,391,165,098	3,193,217,685	5,628,055,023	747,194,845	728,974,536
1984	18,653,149,757	9,417,345,327	2,925,412,985	5,318,799,134	475,756,760	515,835,551
1983	15,992,545,844	8,226,854,366	2,375,507,816	4,689,139,993	298,919,384	402,124,285
1982	15,321,848,450	8,039,565,754	2,390,392,061	4,430,597,446	161,457,269	299,835,920
1981	13,630,064,355	6,615,459,035	2,352,126,497	4,261,708,295	155,975,892	244,794,636
1980	12,438,895,917	5,961,874,855	1,973,346,604	4,165,055,120	138,297,809	200,321,529
1979	11,112,407,378	4,893,867,378	1,904,601,827	3,932,768,196	166,300,752	214,869,225
1978	10,616,742,253	4,476,245,099	1,998,644,727	3,754,877,632	172,557,855	214,416,940
1977	10,466,401,383	4,526,975,197	1,907,952,226	3,558,551,591	207,864,273	265,058,096
1976	9,537,278,766	4,012,807,841	1,698,995,997	3,456,540,346	154,460,660	214,473,922
1975	8,902,025,234	3,753,584,356	1,456,302,955	3,311,250,874	153,611,323	227,275,726
1974	8,200,038,518	3,351,993,059	1,299,735,634	3,170,117,102	153,865,222	224,327,501
1973	7,715,249,535	3,065,229,570	1,283,016,317	2,979,713,541	173,046,598	214,243,509
1972	6,677,172,832	2,516,256,776	1,146,891,228	2,625,119,594	184,047,192	204,858,042
1971	5,987,042,653	2,550,206,953	870,619,550	2,223,541,280	135,263,811	207,411,059
1970	5,823,379,309	2,506,435,402	962,911,827	2,030,573,784	133,884,737	189,573,559
1969	5,015,623,635	2,151,634,472	858,592,904	1,668,044,244	152,911,219	184,440,796
1968	4,179,302,135	1,787,896,732	609,668,714	1,505,919,057	119,695,459	156,122,173
1967	3,861,970,799	1,527,086,577	631,875,148	1,438,055,680	116,029,108	148,924,286
1966	3,271,607,561	1,270,880,805	569,362,703	1,129,831,409	156,002,154	145,530,490
1965	2,822,742,209	1,131,730,650	695,643,107	667,844,664	187,288,716	140,235,072
1964	2,673,939,895	1,136,263,026	581,149,955	641,418,552	187,723,054	127,385,308
1963	2,483,554,572	1,018,703,707	579,272,753	614,012,382	157,176,721	114,389,009
1962	2,293,006,896	988,589,818	452,416,370	592,478,602	160,642,976	98,879,130
1961	2,055,128,816	803,738,742	426,015,265	575,951,391	152,358,867	97,064,551
1960	1,932,076,785	756,364,187	398,159,186	557,803,065	129,226,685	90,523,662
1959	1,558,960,455	565,758,966	387,594,675	429,745,388	94,315,898	81,545,528
1958	1,476,192,956	513,531,658	385,208,551	414,206,276	85,556,027	77,690,444
1957	1,416,750,263	476,312,031	373,668,329	402,380,671	90,532,386	73,856,846

TABLE 2

NEW YORK STATE TAX COLLECTIONS PER $1,000 OF PERSONAL INCOME
FISCAL YEARS 1957–1993 a/

Fiscal Year	Total State Collections	Personal Income	Corporation and Business	Consumption and User	Transfers	Other Taxes & Fees
1993	$73.48	$35.92	$13.50	$19.20	$2.39	$2.46
1992	73.43	36.60	12.80	19.38	2.53	2.13
1991	71.19	36.57	10.41	19.05	2.82	2.34
1990	75.88	40.59	9.18	20.47	2.92	2.72
1989	75.88	39.71	9.95	20.23	3.56	2.43
1988	81.58	43.17	11.11	21.27	3.71	2.32
1987	79.59	40.14	11.43	21.22	4.52	2.29
1986	78.52	40.18	11.16	21.50	3.38	2.30
1985	76.89	38.62	11.87	20.92	2.78	2.71
1984	76.22	38.48	11.95	21.73	1.94	2.11
1983	69.99	36.01	10.40	20.52	1.31	1.76
1982	72.05	37.81	11.24	20.83	0.76	1.41
1981	71.07	34.50	12.26	22.22	0.81	1.28
1980	72.29	34.65	11.47	24.21	0.80	1.16
1979	70.93	31.24	12.16	25.10	1.06	1.37
1978	74.01	31.20	13.93	26.17	1.20	1.49
1977	78.78	34.07	14.36	26.79	1.56	2.00
1976	76.81	32.32	13.68	27.84	1.24	1.73
1975	76.51	32.26	12.52	28.46	1.32	1.95
1974	75.84	31.00	12.02	29.32	1.42	2.07
1973	76.23	30.29	12.68	29.44	1.71	2.12
1972	70.55	26.59	12.12	27.74	1.94	2.16
1971	67.48	28.74	9.81	25.06	1.52	2.34
1970	70.07	30.16	11.59	24.43	1.61	2.28
1969	65.17	27.96	11.16	21.67	1.99	2.40
1968	59.86	25.61	8.73	21.57	1.71	2.24
1967	59.65	23.59	9.76	22.21	1.79	2.30
1966	54.38	21.12	9.46	18.78	2.59	2.42
1965	49.85	19.99	12.29	11.79	3.31	2.48
1964	50.39	21.41	10.95	12.09	3.54	2.40
1963	48.73	19.99	11.37	12.05	3.08	2.24
1962	47.43	20.45	9.36	12.25	3.32	2.05
1961	44.31	17.33	9.18	12.42	3.28	2.09
1960	43.48	17.02	8.96	12.55	2.91	2.04
1959	37.26	13.52	9.26	10.27	2.25	1.95
1958	36.24	12.61	9.46	10.17	2.10	1.91
1957	36.90	12.41	9.73	10.48	2.36	1.92

a/ The computed values presented in this table for prior fiscal years do not necessarily agree in successive publications due to re-benchmarking of yearly personal income totals.

TABLE 3

NEW YORK STATE TAX COLLECTIONS
Fiscal Years 1992 and 1993

Tax	1992	1993	Percent Change
PERSONAL INCOME TAX	$14,913,380,341	$15,318,849,593	2.7
BUSINESS TAXES, TOTAL	$5,215,277,681	$5,757,350,081	10.4
Business Corporations Art. 9-A	1,668,177,866	1,687,756,921	1.2
Corporations, Art. 9, Total	1,485,656,403	1,610,348,292	8.4
*Organization Tax, Sec. 180	1,261,800	2,561,186	103.0
Foreign Corporation Licenses, Sec. 181	3,428,189	2,766,023	-19.3
Transportation, Transmission, Sec. 183	31,502,168	32,800,613	4.1
Transportation, Transmission, Sec. 184	134,751,952	156,073,750	15.8
Agricultural Co-operatives, Sec. 185	123,124	94,331	-23.4
Light, Water, Power, Sec. 186	176,322,861	214,746,984	21.8
Utilities, Sec. 186-A	1,132,065,533	1,189,909,523	5.1
Importers of Natural Gas, Sec. 189	6,200,778	11,395,882	83.8
Corporations, Art. 13	3,007,361	3,182,619	5.8
Banks, Art. 32, Total	565,819,270	670,482,253	18.5
Commercial	498,918,490	569,241,110	14.1
Savings	54,431,682	86,103,705	58.2
Savings and Loan Associations	12,469,098	15,137,438	21.4
Insurance, Art. 33	536,527,548	561,136,427	4.6
Direct Writings, Art. 33-A	4,210,990	4,171,769	-0.9
* Insurance, Insurance Department	23,066,501	47,519,000	106.0
Petroleum, Total	928,811,743	1,172,752,800	26.3
Lubricating Oils, Art. 24	15,005,588	16,287,230	8.5
Oil Users, Art. 9, Sec. 182-A	49,364	370,909	651.4
Petroleum Businesses, Art. 13-A	913,756,792	1,156,094,661	26.5
CONSUMPTION AND USE TAXES AND FEES, TOTAL	$7,897,475,558	$8,188,864,075	3.7
Motor Fuel - N.Y.S. Total	492,444,493	525,249,734	6.7
Diesel	53,756,941	59,804,263	11.2
Gasoline	438,687,552	465,445,471	6.1
Petroleum Testing Fees	2,762,831	3,050,719	10.4
* Motor Vehicle Fees	493,162,012	503,448,388	2.1
Cigarette and Tobacco Products	593,579,850	552,015,846	-7.0
Cigarette License Fees	2,401,525	2,460,176	2.4
Cigarette Stickers	363,056	299,690	-17.5
Alcoholic Beverage Tax - N.Y.S. Total	235,003,797	229,266,039	-2.4
Non-Refillable Beverage Containers	54,180,709	51,183,918	-5.5
* Alcoholic Beverage Licenses	29,811,685	32,412,363	8.7
Highway Use, Total	138,949,008	152,245,445	9.6
Truck Mileage Tax	112,506,556	124,256,705	10.4
Vehicle Permits	3,297,762	2,837,592	-14.0
Fuel Use	23,144,690	25,151,147	8.7
Sales and Use Tax - State Share	5,774,946,387	6,041,346,276	4.6
Hotel/Motel Room Occupancy	58,727,167	71,148,670	21.2
Auto Rental	21,143,038	24,736,813	17.0
TRANSFER TAXES, TOTAL	$1,030,726,198	$1,019,403,278	-1.1
Estate Tax	666,389,299	602,436,114	-9.6
Gift Tax	81,249,700	70,088,091	-13.7
Real Estate Transfer Tax	140,167,102	149,553,272	6.7
Real Property Transfer Gains Tax	142,920,098	197,325,800	38.1
OTHER TAXES AND FEES, TOTAL	$868,848,342	$1,049,944,286	20.8
* Lottery	774,267,385	912,153,048	17.8
Pari-Mutuel Tax, Total	50,034,696	94,565,065	89.0
Flat Racing, Total	44,587,602	89,393,040	100.5
Flat Racing Tax	43,093,441	39,731,688	-7.8
N.Y.R.A. Franchise Fee	0	47,900,258	NA
Uncashed Tickets	1,494,161	1,761,094	17.9
Harness Racing, Total	5,447,094	5,172,025	-5.0
Harness Racing Tax	5,042,574	4,726,527	-6.3
Uncashed Tickets	404,520	445,499	10.1
Off-Track Betting, Total	34,710,859	32,488,731	-6.4
Commissions and Breakage	28,633,755	26,899,382	-6.1
Uncashed Tickets	6,077,104	5,589,349	-8.0
Racing Admissions Tax (includes OTB Teletheater)	437,747	404,948	-7.5
Boxing Tax	258,458	336,231	30.1
Hazardous Waste Assessments	9,139,198	9,996,262	9.4
TOTAL STATE COLLECTIONS	$29,925,708,121	$31,334,411,314	4.7
Collected by Tax Department	$28,604,138,738	$29,836,317,330	4.3

* Not collected by Tax Department.

SECTION II

NEW YORK STATE PERSONAL INCOME TAX

Table 4 Components of Personal Income Tax Collections, Fiscal Years 1963–1993

TABLE 4

COMPONENTS OF PERSONAL INCOME TAX COLLECTIONS
FISCAL YEARS 1963–1993

Fiscal Year	Gross Collections				Refunds, Minor Offsets, Wildlife Contributions	State to City Offsets	Refund Reserve Transactions	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections				
1993	$13,532,147,274	$3,223,396,184	$806,929,950	$511,941,290	$1,976,598,370	$137,066,735	–$641,900,000	$15,318,849,593
1992	12,634,693,441	2,923,842,345	924,964,091	544,620,628	1,972,302,411	113,237,753	–29,200,000	14,913,380,341
1991	12,165,236,185	3,133,565,469	918,596,658	492,516,282	2,145,945,512	85,611,055	48,678,176	14,527,036,203
1990	11,921,027,114	3,616,329,990	1,181,407,355	438,062,344	1,816,129,189	51,541,200	–48,689,165	15,240,467,249
1989	11,164,700,218	3,513,887,661	997,564,759	447,642,263	2,214,753,907	64,655,560	0	13,844,385,434
1988	10,707,490,050	3,489,657,057	1,403,364,321	400,677,335	2,389,566,046	42,334,940	351,700,000	13,920,987,777
1987	10,576,320,542	2,985,773,849	911,473,775	365,893,787	2,333,095,658	29,424,825	–238,700,000	12,238,241,470
1986	9,905,518,108	2,369,390,123	897,090,037	356,407,547	1,917,671,101	28,429,885	–100,000,000	11,482,304,829
1985	9,237,684,976	1,947,872,234	783,746,945	283,147,550	1,829,809,494	27,477,113	–4,000,000	10,391,165,098
1984	8,357,387,078	1,639,894,580	627,284,184	224,645,094	1,440,955,949	34,309,660	43,400,000	9,417,345,327
1983	7,455,083,937	1,481,917,051	648,276,227	228,981,419	1,519,948,538	18,555,730	–48,900,000	8,226,854,366
1982	6,886,855,970	1,328,817,138	647,651,805	184,603,681	983,194,201	30,668,639	5,500,000	8,039,565,754
1981	6,129,749,472	1,050,605,237	527,660,221	142,571,571	1,251,696,746	–13,399,280	3,170,000	6,615,459,035
1980	5,495,907,670	855,890,853	387,958,134	119,560,932	1,071,073,761	8,198,973	181,830,000	5,961,874,855
1979	4,893,778,394	781,339,189	375,250,354	112,767,008	1,101,885,164	3,382,403	–164,000,000	4,893,867,378
1978	4,393,264,594	760,026,931	391,193,289	105,344,604	1,138,573,108	5,011,211	–30,000,000	4,476,245,099
1977	3,992,965,235	678,227,454	333,049,728	99,515,977	576,783,197	. . .	0	4,526,975,197
1976	3,611,667,347	616,953,424	319,841,007	90,956,996	690,610,933	. . .	64,000,000	4,012,807,841
1975	3,324,491,009	604,331,453	327,368,197	90,633,904	758,240,207	. . .	165,000,000	3,753,584,356
1974	3,029,151,846	614,906,297	340,279,220	78,093,061	630,437,365	. . .	–80,000,000	3,351,993,059
1973	2,693,609,440	619,793,313	299,962,986	72,510,277	473,946,446	. . .	–146,700,000	3,065,229,570
1972	2,069,383,068	564,211,177	264,894,759	66,111,255	450,043,483	. . .	1,700,000	2,516,256,776
1971	1,918,446,203	519,508,116	302,516,475	65,038,773	275,302,614	. . .	20,000,000	2,550,206,953
1970	1,738,392,431	601,298,028	411,132,868	54,292,231	298,680,156	. . .	0	2,506,435,402
1969	1,484,946,722	552,666,094	281,060,114	45,216,455	192,754,913	. . .	–19,500,000	2,151,634,472
1968	1,294,772,376	407,180,478	202,025,816	42,138,301	182,720,239	. . .	24,500,000	1,787,896,732
1967	1,123,382,736	354,800,354	194,182,937	36,279,212	181,558,662	. . .	0	1,527,086,577
1966	939,414,442	317,331,868	172,991,209	33,280,556	177,137,269	. . .	–15,000,000	1,270,880,806
1965	845,059,053	271,292,027	132,666,749	36,697,920	148,985,099	. . .	–5,000,000	1,131,730,650
1964	872,372,367	250,569,417	125,839,746	33,597,858	139,116,362	. . .	–7,000,000	1,136,263,026
1963	697,419,175	250,801,993	153,130,615	30,469,606	111,117,682	. . .	–2,000,000	1,018,703,707

SECTION III

NEW YORK STATE CORPORATION AND BUSINESS TAXES

Table 5 New York State Corporation and Business Taxes, Fiscal Years 1957–1993

Table 6 Article 9 – Corporation and Utilities Tax Collections, Fiscal Years 1977–1993

Table 7 Bank Tax Collections, by Type of Bank, Fiscal Years 1967–1993

Table 8 Petroleum Tax Collections, Fiscal Years 1981–1993

TABLE 5

NEW YORK STATE CORPORATION AND BUSINESS TAXES

FISCAL YEARS 1957–1993

Fiscal Year	Business Corporations Arts. 9A & 13	Corporations Art. 9 a/	Banks	Insurance Companies 1/	Petroleum 2/	Unincorporated Businesses
1993	$1,690,939,540	$1,610,348,292	$670,482,253	$612,827,195	$1,172,752,800	. . .
1992	1,671,185,226	1,485,656,403	565,819,270	563,805,038	928,811,743	. . .
1991	1,516,366,069	1,292,139,867	330,700,009	504,924,802	490,961,703	. . .
1990	1,292,576,635	1,030,876,481	425,082,656	480,372,105	216,579,767	. . .
1989	1,403,728,921	979,466,662	431,921,720	452,752,327	202,394,371	–$1,124,466
1988	1,562,301,123	963,133,069	406,999,822	425,207,937	227,280,794	–1,118,209
1987	1,565,350,208	938,747,374	379,613,840	394,891,618	206,731,188	–1,275,273
1986	1,453,527,074	947,952,979	247,760,631	305,261,158	236,956,759	–1,041,268
1985	1,527,512,346	985,868,653	169,852,899	251,112,377	258,991,967	–120,557
1984	1,200,681,141	981,576,305	172,391,787	213,113,378	358,933,331	–1,282,957
1983	1,097,372,004	842,245,896	176,389,008	200,703,814	75,970,288	–17,173,194
1982	1,136,963,569	791,943,619	222,084,087	185,258,706	70,259,768	–16,117,688
1981	1,094,155,964	635,099,415	234,444,357	191,535,970	159,675,641	37,215,150
1980	1,014,274,571	535,624,216	181,933,328	202,028,345	. . .	39,486,144
1979	1,005,392,679	479,777,896	168,601,729	201,304,053	. . .	49,525,470
1978	1,086,526,922	449,979,812	198,852,672	198,124,637	. . .	65,160,684
1977	1,042,505,705	447,513,033	177,945,562	170,952,045	. . .	69,035,881
1976	877,293,282	392,836,672	190,866,352	173,300,091	. . .	64,699,600
1975	763,457,478	336,478,192	139,959,907	152,235,270	. . .	64,172,108
1974	706,295,994	391,717,679	103,182,063	33,517,327	. . .	65,022,571
1973	694,118,188	373,172,408	107,529,099	35,058,520	. . .	73,138,102
1972	601,464,027	333,620,018	111,173,378	32,166,263	. . .	68,467,542
1971	433,797,304	272,663,501	75,347,051	25,656,173	. . .	63,155,521
1970	529,320,669	247,526,508	86,248,604	22,246,169	. . .	77,569,877
1969	465,827,414	228,921,670	77,496,923	19,393,662	. . .	66,953,235
1968	313,698,396	179,729,947	52,414,551	17,687,781	. . .	46,138,039
1967	357,131,378	171,909,450	39,906,520	16,289,564	. . .	46,638,236
1966	301,773,555	161,880,097	47,015,614	15,190,200	. . .	43,503,237
1965	403,588,926	153,731,131	64,556,716	14,189,814	. . .	59,576,520
1964	324,765,191	146,131,694	66,603,407	13,477,469	. . .	30,172,194
1963	315,578,221	140,482,494	70,328,777	15,547,019	. . .	37,336,242
1962	218,328,061	139,813,632	47,794,852	13,824,599	. . .	32,655,226
1961	208,804,828	134,299,462	32,480,519	12,659,067	. . .	37,771,389
1960	182,012,159	130,110,213	42,781,908	11,740,279	. . .	31,514,627
1959	189,496,879	122,272,103	34,001,635	11,066,850	. . .	30,757,208
1958	195,584,578	116,982,349	31,664,340	9,906,137	. . .	31,071,147
1957	192,618,330	113,164,203	25,562,264	9,220,594	. . .	33,102,938

a/ Includes Section 180, Organization Tax.

1/ Includes Articles 33, 33A, and premiums taxes collected by the Insurance Department.

2/ Includes Petroleum Business Taxes, Lubricating Oils Tax, expired sections of Article 9, and negotiated settlements.

TABLE 6

ARTICLE 9 – CORPORATION AND UTILITIES TAX COLLECTIONS
FISCAL YEARS 1977–1993

Fiscal Year	Total	Section 181 Foreign Corporation Licenses	Section 183 Franchise Tax Transportation and Transmission Companies Capital Stock	Section 184 Additional Franchise Tax Transportation and Transmission Companies Gross Receipts	Section 185 Franchise Tax Agricultural Co-Operatives Capital Stock, Dividends	Section 186 Franchise Tax Light, Water and Power Companies Gross Receipts, Dividends	Section 186-a Utilities Additional Tax Gross Receipts,	Section 189 Importers of Natural Gas 1/
1993	$1,607,787,107	$2,766,023	$32,800,613	$156,073,750	$94,331	$214,746,984	$1,189,909,523	$11,395,882
1992	1,484,394,604	3,428,189	31,502,168	134,751,952	123,124	176,322,861	1,132,065,533	6,200,778
1991	1,290,833,446	3,044,079	57,802,308	148,622,308	202,535	190,080,576	891,081,640	. . .
1990	1,029,293,642	2,651,528	41,489,312	67,366,446	50,687	180,643,928	737,091,741	. . .
1989	977,323,891	2,268,418	34,013,473	75,379,386	78,838	155,890,322	709,693,454	. . .
1988	959,433,913	1,651,853	44,432,516	67,441,157	128,508	148,450,713	697,329,166	. . .
1987	935,126,238	1,026,112	57,409,174	64,194,900	–539,581	135,350,899	677,684,734	. . .
1986	946,002,929	2,365,519	87,036,405	47,558,244	228,920	180,620,967	628,192,874	. . .
1985	982,872,452	734,004	51,218,723	98,812,938	16,386	169,025,485	663,064,916	. . .
1984	979,231,565	1,049,629	49,678,540	83,164,128	161,050	165,248,365	679,929,853	. . .
1983	837,653,132	1,422,869	44,073,590	88,698,243	10,679	161,265,369	542,182,382	. . .
1982	789,582,250	1,285,700	56,956,183	75,993,620	127,632	148,400,360	506,818,755	. . .
1981	631,762,415	995,825	39,714,435	48,996,195	120,295	117,234,978	424,700,687	. . .
1980	533,571,515	2,032,440	33,855,744	42,004,802	103,905	90,506,584	365,068,040	. . .
1979	478,642,344	1,009,473	32,243,042	41,080,656	126,836	77,607,537	326,574,800	. . .
1978	448,846,479	1,395,748	28,820,106	35,334,810	120,509	75,647,241	307,528,065	. . .
1977	446,088,450	605,308	26,795,941	40,827,470	107,651	76,948,728	300,803,352	. . .

1/ Effective August 1, 1991.

TABLE 7

BANK TAX COLLECTIONS, BY TYPE OF BANK
Fiscal Years 1967–1993

Fiscal Year	Commercial Banks	Savings Banks	Savings and Loan Associations	Total
1993	$569,241,110	$86,103,705	$15,137,438	$670,482,253
1992	498,918,490	54,431,682	12,469,098	565,819,270
1991	270,646,880	50,960,724	9,092,405	330,700,009
1990	354,592,201	56,481,596	14,008,859	425,082,656
1989	349,703,107	66,640,900	15,577,713	431,921,720
1988	297,370,077	88,825,471	20,804,274	406,999,822
1987	272,676,838	87,195,357	19,741,645	379,613,840
1986 a/	184,605,227	51,584,393	11,571,011	247,760,631
1985	145,852,717	18,133,566	5,866,616	169,852,899
1984	143,043,199	21,869,075	7,479,513	172,391,787
1983 b/	135,000,000	32,000,000	9,000,000	176,389,008
1982 b/	170,000,000	41,000,000	11,000,000	222,084,087
1981	181,751,344	41,578,894	11,114,119	234,444,357
1980	121,841,655	46,488,867	13,602,806	181,933,328
1979	92,454,739	58,459,723	17,687,267	168,601,729
1978	111,237,146	70,429,078	17,186,448	198,852,672
1977	100,288,416	59,516,372	18,140,774	177,945,562
1976 c/	118,632,575	57,723,569	14,510,208	190,866,352
1975	95,263,001	35,425,633	9,271,273	139,959,907
1974	53,955,784	38,740,389	10,485,890	103,182,063
1973	57,421,536	39,287,866	10,819,697	107,529,099
1972 d/	68,485,506	33,944,721	8,743,151	111,173,378
1971	45,898,217	23,233,585	6,215,249	75,347,051
1970 e/	57,538,863	23,266,115	5,443,626	86,248,604
1969 f/	50,101,761	22,571,267	4,823,895	77,496,923
1968	36,736,721	13,054,776	2,623,054	52,414,551
1967	27,044,890	10,453,566	2,408,064	39,906,520

a/ First year of collections from 1985 revised Bank Tax Law featuring reduced net income rate, new alternative tax computations and revised allocation provisions.

b/ Totals are actual; details by type of bank are estimated, due to identification considerations for current and prior periods.

c/ Increased collections reflect rate changes and a surcharge imposed in calendar year 1975.

d/ Increased collections reflect rate changes in calendar year 1971.

e/ Further increased collections reflect additional 1% increase (less credit for Sales Tax paid) for banks paying tax based on income. This increase derived from tax on income earned in both 1968 and 1969 calendar years.

f/ Increased collections reflect rate changes in calendar year 1968

TABLE 8

PETROLEUM TAX COLLECTIONS
FISCAL YEARS 1981–1993

Fiscal Year	Total	Article 9, Section 182 Oil Companies Gross Receipts 1/	Article 9, Section 182-a Oil Users Gross Receipts 2/	Article 9, Section 182-b Oil Companies Additional Gross Receipts 3/	Negotiated Settlements from Section 182 and Unitary Tax	Article 13A Petroleum Businesses Gross Receipts 4/	Article 13A Petroleum Businesses 4/ (cents per gallon)	Lubricating Oils 5/
1993 a/	$1,172,752,800	. . .	$370,909	. . .	. . .	–$4,335,329	$1,160,429,989	$16,287,230
1992	928,811,743	. . .	49,364	. . .	. . .	–3,414,197	917,170,988	15,005,588
1991	490,961,703	. . .	383,190	. . .	. . .	218,868,445	265,483,452	6,226,616
1990	216,579,767	. . .	2,191,588	. . .	. . .	214,388,179	. . .	. . .
1989	202,394,371	. . .	571,304	. . .	$17,850,000	183,973,067	. . .	. . .
1988	227,280,794	–$10,565	2,871,719	–$468,830	53,723,948	171,164,522	. . .	. . .
1987	206,731,188	0	3,256,444	0	48,283,303	155,191,441	. . .	. . .
1986	236,956,759	–610,400	4,853,207	0	28,030,551	204,683,401	. . .	. . .
1985	258,991,967	–5,282	–110,975	0	28,063,057	231,045,167	. . .	. . .
1984	358,933,331	750,259	17,742,273	1,827,542	179,046,752	159,566,505	. . .	. . .
1983	75,970,288	11,114,647	64,855,641	. . .	. . .	. . .	. . .	. . .
1982	70,259,768	29,306,716	40,953,052	. . .	. . .	. . .	. . .	. . .
1981	159,675,641	159,675,641	. . .	. . .	. . .	. . .	. . .	. . .

a/ Collections for the Article 13A (cents per gallon) Tax include a one-time spin-up of prepayments received through the Electronic Funds Transfer (EFT) process, first effective December 1, 1992.

1/ Effective October 1, 1980. Expired December 31, 1982.

2/ Effective July 1, 1981. Terminated June 30, 1983.

3/ Effective January 1, 1983. Repealed June 30, 1983.

4/ Effective July 1, 1983. Restructured September 1, 1990.

5/ Effective September 1, 1990.

SECTION IV

NEW YORK STATE CONSUMPTION AND USER TAXES

Table 9 New York State Consumption and User Taxes, Fiscal Years 1957–1993

Table 10 Motor Fuel Collections and Gallonage by Type of Fuel, Fiscal 1967–1993

Table 11 Alcoholic Beverage Tax Collections, by Type, Fiscal Years 1984–1993

Table 12 Cigarette Tax Collections, Fiscal Years 1967–1993

Table 13 Highway Use Tax Collections, Fiscal Years 1967–1993

TABLE 9

NEW YORK STATE CONSUMPTION AND USER TAXES
FISCAL YEARS 1957–1993

Fiscal Year	Sales and Compensating Use	Motor Fuel	Alcoholic Beverages	Highway Use	Cigarette and Tobacco Products 1/	Motor Vehicle Fees and Other Taxes and Fees 2/
1993 a/	$6,041,346,276	$525,249,734	$229,266,039	$152,245,445	$554,775,712	$685,980,870
1992	5,774,946,387	492,444,493	235,003,797	138,949,008	596,344,431	659,787,443
1991	5,524,082,626	505,106,866	236,145,576	115,534,698	606,215,085	580,062,098
1990	5,768,358,282	543,548,164	190,431,201	80,016,380	543,431,000	561,286,941
1989	5,524,768,913	488,729,646	144,575,616	78,746,246	381,099,271	435,044,199
1988	5,294,834,740	500,180,485	149,082,855	77,019,652	400,931,536	437,499,399
1987	4,899,714,169	495,922,469	156,400,434	68,854,607	406,235,403	443,111,656
1986	4,577,046,140	468,945,613	160,228,881	68,172,242	422,832,405	446,673,399
1985	4,066,959,116	408,760,520	171,446,275	65,775,032	434,762,153	480,351,927
1984	3,744,310,176	422,232,089	171,596,091	57,632,117	440,000,371	483,028,290
1983	3,406,466,223	436,795,975	142,337,223	53,673,336	330,976,219	318,891,017
1982	3,132,440,178	443,825,252	147,063,398	58,479,447	339,732,926	309,056,245
1981	2,965,312,993	449,895,686	148,284,041	51,444,737	336,153,146	310,617,692
1980	2,844,869,090	474,798,416	149,678,089	51,038,112	332,078,728	312,592,685
1979	2,588,731,732	505,588,558	149,688,823	48,759,657	327,946,582	312,052,844
1978	2,432,906,137	496,095,094	150,589,642	40,863,161	335,098,426	299,325,172
1977	2,218,161,977	511,889,364	150,194,186	40,780,736	334,172,685	303,352,643
1976	2,148,915,367	480,378,853	153,855,731	39,449,618	337,466,124	296,474,653
1975	2,000,853,883	499,420,341	154,573,346	38,806,420	330,469,648	287,127,236
1974	1,863,241,378	498,550,913	155,536,613	37,286,563	328,542,868	286,958,767
1973	1,734,092,759	463,121,970	154,795,415	37,031,164	322,785,961	267,886,272
1972	1,532,794,564	408,419,930	122,336,133	31,239,444	273,284,077	257,045,446
1971	1,175,897,955	385,313,659	116,797,130	29,402,672	262,610,735	253,519,129
1970	1,012,035,665	374,820,560	112,622,537	29,300,319	256,563,536	245,231,167
1969	698,758,711	335,168,698	93,412,633	25,410,054	257,773,103	257,521,045
1968	630,911,913	291,847,494	71,665,236	22,026,911	226,318,377	263,149,126
1967	604,327,031	275,808,331	68,166,579	22,734,770	218,452,601	248,566,368
1966	298,436,996	269,365,502	66,227,367	20,992,812	216,251,285	258,557,447
1965	. . .	250,795,828	63,169,687	19,713,457	127,036,024	207,129,668
1964	. . .	243,210,842	61,329,365	19,238,089	122,983,413	194,656,843
1963	. . .	244,767,671	61,594,207	18,029,505	134,026,881	155,594,118
1962	. . .	231,905,781	60,765,395	16,659,225	125,218,999	157,929,202
1961	. . .	221,897,223	58,384,213	16,580,149	128,702,744	150,387,062
1960	. . .	215,244,901	57,190,440	16,328,752	119,187,703	149,851,269
1959	. . .	140,373,694	55,383,411	14,466,596	68,893,225	150,628,462
1958	. . .	140,153,469	52,897,114	15,862,676	63,947,670	141,345,347
1957	. . .	132,591,848	55,001,170	15,026,245	61,532,421	138,228,987

a/ Collections for Sales and Compensating Use Tax and Motor Fuel Tax include a one-time spin-up of prepayments received through the Electronic Funds Transfer (EFT) procedure, first effective December 1, 1992.

1/ Includes Cigarette License and Sticker Fees.

2/ Includes Hotel/Motel Room Occupancy Tax, Automobile Rental Tax, Petroleum Testing Fees, Non-refillable Beverage Container Tax and Alcoholic Beverage Control Licenses and Fees.

TABLE 10

MOTOR FUEL COLLECTIONS AND GALLONAGE BY TYPE OF FUEL

Fiscal Years 1967–1993

Fiscal Year	Net Collections			Net Taxable Gallons (000)		
	Gasoline	Diesel	Total	Gasoline	Diesel	Total
1993 a/, b/	$465,445,471	$59,804,263	$525,249,734	5,552,829	566,738	6,119,566
1992 b/	438,687,552	53,756,941	492,444,493	5,483,594	537,569	6,021,164
1991 b/	441,384,994	63,721,872	505,106,866	5,517,312	637,219	6,154,531
1990	475,381,273	68,166,891	543,548,164	5,539,299	676,770	6,216,069
1989	427,807,248	60,922,398	488,729,646	5,496,118	648,195	6,144,313
1988	451,105,702	49,074,783	500,180,485	5,830,656	510,186	6,340,842
1987	449,792,194	46,130,275	495,922,469	5,572,689	479,469	6,052,158
1986 c/	425,591,103	43,354,510	468,945,613	5,989,119	455,066	6,444,185
1985 d/	366,821,088	41,939,432	408,760,520	5,822,271	445,490	6,267,761
1984	383,040,061	39,192,028	422,232,089	5,142,860	425,386	5,568,246
1983	400,672,005	36,123,970	436,795,975	5,387,431	387,090	5,774,521
1982	407,603,675	36,221,577	443,825,252	5,178,783	380,211	5,558,994
1981	416,895,595	33,000,091	449,895,686	5,254,764	351,328	5,606,092
1980	441,227,553	33,570,863	474,798,416	5,561,899	340,442	5,902,341
1979	472,894,141	32,694,417	505,588,558	5,937,506	329,073	6,266,579
1978	466,111,974	29,983,120	496,095,094	5,852,347	316,150	6,168,497
1977	483,164,537	28,724,827	511,889,364	5,903,742	297,920	6,201,662
1976	454,917,486	25,461,367	480,378,853	5,754,273	269,338	6,023,611
1975	472,234,996	27,185,345	499,420,341	5,721,239	286,387	6,007,626
1974	471,031,175	27,519,738	498,550,913	5,838,947	284,473	6,123,420
1973 e/	437,117,468	26,004,502	463,121,970	5,751,775	271,493	6,023,268
1972 e/	386,627,002	21,792,928	408,419,930	5,514,995	252,427	5,767,422
1971	365,306,836	20,006,823	385,313,659	5,314,755	243,469	5,558,224
1970	356,933,067	17,887,493	374,820,560	5,083,739	215,541	5,299,280
1969	319,275,871	15,892,827	335,168,698	4,868,524	184,686	5,053,210
1968	277,562,399	14,285,095	291,847,494	4,662,354	176,102	4,838,456
1967	262,523,820	13,284,511	275,808,331	4,451,947	160,263	4,612,210

NOTE: Taxable gallons are on a current basis; collections, however, may be affected by assessments, delinquencies, refunds, etc. Current collections may be approximated by applying the 8 cents per gallon rate on gasoline, and 10 cents per gallon on diesel fuel.

a/ Total collections include a one-time spin-up of prepayments received through the Electronic Funds Transfer (EFT) procedure. first effective December 1, 1992.

b/ Gallonage values are estimated.

c/ For 1986, properly adjusted net taxable gasoline gallons total 5.3 billion after exclusion of some 714 million gallons for assessments, not reflected in collections.

d/ For 1985, properly adjusted net taxable gasoline gallons total 4.8 billion after exclusion of some 1 billion gallons for assessments, not reflected in collections.

e/ Gasoline tax per gallon was increased from 7 cents to 8 cents, and diesel from 9 cents to 10 cents, effective February 1, 1972. Net collections include $214,510 floor tax in 1972 and $324,162 in 1973.

TABLE 11

ALCOHOLIC BEVERAGE TAX COLLECTIONS, BY TYPE

Fiscal Years 1984–1993

Beverage Type	GALLONS 1/ 1984	1985	1986	1987	1988
Beer	394,577,193	370,480,699	363,628,772	374,068,519	368,397,037
Liquor – Total	36,870,101	36,385,934	33,322,206	32,901,341	31,312,808
Liquor over 24% alcohol	35,153,700	34,581,354	31,347,092	30,706,131	28,897,281
Liquor not over 24% alcohol	1,716,401	1,804,580	1,975,114	2,195,210	2,415,527
Liquor not over 2% alcohol 2/	—	—	—	—	—
Wine – Total	54,312,072	54,315,439	55,258,345	56,434,617	53,294,602
Naturally sparkling	3,766,422	4,072,716	4,131,291	4,230,656	4,135,891
Artificially carbonated	29,065	9,775	4,255	15,903	–12,426
Still	50,267,008	50,022,818	51,084,312	52,079,690	49,115,610
Cider	249,577	210,130	38,487	108,368	55,527
TOTAL	485,759,366	461,182,072	452,209,323	463,404,477	453,004,448

Beverage Type	TAX 3/ 1984	1985	1986	1987	1988
Beer	$20,997,006	$20,376,438	$19,999,583	$20,573,769	$20,261,837
Liquor – Total	140,760,773	143,181,553	130,129,421	127,728,950	120,554,048
Liquor over 24% alcohol	139,097,239	141,378,134	128,155,578	125,535,153	118,140,075
Liquor not over 24% alcohol	1,663,534	1,803,419	1,973,843	2,193,797	2,413,973
Liquor not over 2% alcohol 2/	—	—	—	—	—
Wine – Total	8,355,208	8,763,888	8,926,836	9,118,173	8,686,108
Naturally sparkling	2,440,431	2,697,980	2,736,783	2,802,607	2,739,830
Artificially carbonated	8,961	3,256	1,417	5,298	–4,139
Still	5,902,037	6,059,470	6,188,053	6,308,627	5,949,576
Cider	3,779	3,182	583	1,641	841
TOTAL	$170,112,987	$172,321,879	$159,055,840	$157,420,892	$149,501,993
Reconciliations:					
Prior period adjustments and administrative charges from N.Y. City Tax	–$608,581	–$879,079	$1,172,730	–$1,020,458	–$419,138
Floor Taxes 4/	2,091,685	3,475	311	—	—
TOTAL NET COLLECTIONS	$171,596,091	$171,446,275	$160,228,881	$156,400,434	$149,082,855

1/ Metric volumes of wine and liquor have been converted to U.S. gallons for comparison to beer volume. Taxable gallons include assessments which may not yet have been collected.

2/ Prior to 7/16/89 liquor with not more than 2% alcohol by volume was taxed at 55 cents per liter and included in the liquor not over 24% alcohol category.

3/ Tax collections may be affected by assessments, delinquencies, prepayments and refunds and do not necessarily agree with Table 1, nor with gallonage data. Differing rates during fiscal years 1990 and 1991 thus tend to distort volume-to-tax comparisons with other periods.

4/ Floor taxes reflect the application of the changed tax rate to inventories as of the effective date of the changed rate.

TABLE 11

ALCOHOLIC BEVERAGE TAX COLLECTIONS, BY TYPE

Fiscal Years 1984–1993

GALLONS 1/					Beverage Type
1989	1990	1991	1992	1993	
365,259,816	360,143,941	357,721,852	352,277,025	342,373,170	Beer
30,180,457	28,966,199	26,642,284	24,419,593	23,900,977	Liquor – Total
28,109,150	26,855,321	24,622,870	22,685,778	21,990,316	Liquor over 24% alcohol
2,071,307	2,057,808	1,971,226	1,726,474	1,903,968	Liquor not over 24% alcohol
—	53,070	48,188	7,342	6,692	Liquor not over 2% alcohol 2/
50,333,608	47,237,726	45,112,710	42,039,549	40,304,682	Wine – Total
3,978,395	3,599,397	3,356,280	3,045,640	2,866,396	Naturally sparkling
21,235	257,988	52,613	39,901	45,664	Artificially carbonated
46,270,026	43,332,701	41,671,669	38,875,651	37,310,109	Still
63,952	47,640	32,148	78,358	82,512	Cider
445,773,881	436,347,866	429,476,847	418,736,168	406,578,828	TOTAL

TAX 3/					Beverage Type
1989	1990	1991	1992	1993	
$20,089,290	$36,333,363	$65,924,015	$73,978,175	$71,898,366	Beer
116,987,951	140,763,273	156,386,511	150,367,691	146,342,366	Liquor – Total
114,917,977	136,859,956	151,591,928	145,988,651	141,513,182	Liquor over 24% alcohol
2,069,974	3,901,308	4,792,759	4,378,762	4,828,931	Liquor not over 24% alcohol
—	2,009	1,824	278	253	Liquor not over 2% alcohol 2/
8,248,418	10,860,426	11,094,866	10,265,969	9,803,457	Wine – Total
2,635,497	3,011,730	3,176,250	2,882,273	2,712,644	Naturally sparkling
7,074	144,499	29,875	22,656	25,929	Artificially carbonated
5,604,879	7,702,533	7,887,283	7,358,074	7,061,761	Still
968	1,664	1,458	2,966	3,123	Cider
$145,325,659	$187,957,062	$233,405,392	$234,611,835	$228,044,189	TOTAL
					Reconciliations: Prior period adjustments and administrative charges
-$750,043	-$1,012,409	$1,353,603	$380,953	$1,189,139	from N.Y. City Tax
—	3,486,548	1,386,581	11,009	32,711	Floor Taxes 4/
$144,575,616	$190,431,201	$236,145,576	$235,003,797	$229,266,039	TOTAL NET COLLECTIONS

TABLE 12

CIGARETTE TAX COLLECTIONS
Fiscal Years 1967–1993

Fiscal Year	Collections on Total Sales	Commissions	Credit, Sales in Prior Periods	Net Collections 1/
1993	$549,496,469	$2,652,034	–$2,921,163	$543,923,271
1992	585,357,325	2,790,612	2,813,015	585,379,728
1991 a/	600,481,699	2,936,229	–1,891,105	595,654,365
1990 b/	539,991,181	3,130,229	581,269	537,442,221
1989	384,232,112	3,335,646	–202,805	381,099,271
1988	402,696,431	3,484,741	–1,719,846	400,931,536
1987	409,144,326	3,542,212	–633,289	406,235,403
1986	428,063,876	3,659,192	1,572,279	422,832,405
1985	436,476,643	3,727,877	–2,013,387	434,762,153
1984 c/	445,041,161	3,822,164	1,218,626	440,000,371
1983	334,252,029	3,977,781	–701,971	330,976,219
1982	342,933,962	4,128,293	–927,257	339,732,926
1981	341,463,470	4,140,923	1,169,401	336,153,146
1980	336,637,093	4,108,238	450,127	332,078,728
1979	332,019,825	4,106,241	–32,998	327,946,582
1978	339,233,340	4,214,948	–80,034	335,098,426
1977	340,109,423	4,215,179	1,721,559	334,172,685
1976	340,993,215	4,476,580	–949,489	337,466,124
1975	334,104,469	3,725,995	–91,174	330,469,648
1974	332,467,813	3,413,156	511,789	328,542,868
1973	326,315,186	3,332,444	196,781	322,785,961
1972 d/	280,282,217	3,385,767	3,612,373	273,284,077
1971	266,446,473	3,333,562	502,176	262,610,735
1970	260,496,537	3,266,182	666,819	256,563,536
1969 e/	263,343,591	3,289,469	2,281,019	257,773,103
1968	229,908,772	2,908,369	682,026	226,318,377
1967	221,641,748	2,809,267	379,880	218,452,601

1/ Includes collections for War Bonus and Mental Health Bond Account through 1969. This account discontinued effective April 1, 1969.

a/ Tax rate was increased from 33 cents to 39 cents per pack of 20 as of June 1, 1990.

b/ Tax rate was increased from 21 cents to 33 cents per pack of 20 as of May 1, 1989.

c/ Tax rate was increased from 15 cents to 21 cents per pack of 20 as of April 1, 1983.

d/ Tax rate was increased from 12 cents to 15 cents per pack of 20 effective February 1, 1972.

e/ Tax rate was increased from 10 cents to 12 cents per pack of 20 effective June 1, 1968.

TABLE 13

HIGHWAY USE TAX COLLECTIONS
Fiscal Years 1967–1993

Fiscal Year	TRUCK MILEAGE TAX			Fuel Use Tax	Total Collections
	Tax	Permits	Total		
1993	$124,256,705	$2,837,592	$127,094,297	$25,151,147	$152,245,445
1992	112,506,556	3,297,762	115,804,318	23,144,690	138,949,008
1991 a/	87,503,078	5,509,510 *	93,012,588	22,522,110	115,534,698
1990	58,477,093	3,269,660	61,746,753	18,269,627	80,016,380
1989	56,889,907	3,500,357	60,390,264	18,355,982	78,746,246
1988	51,753,489	5,499,983 *	57,253,472	19,766,180	77,019,652
1987	46,407,101	2,829,405	49,236,506	19,618,101	68,854,607
1986	43,380,644	3,207,647	46,588,291	21,583,951	68,172,242
1985	41,106,715	4,892,812 *	45,999,527	19,775,505	65,775,032
1984	37,788,356	2,125,979	39,914,335	17,717,782	57,632,117
1983	35,527,961	1,826,363	37,354,324	16,319,012	53,673,336
1982	36,867,797	4,201,208 *	41,069,005	17,410,442	58,479,447
1981	35,169,543	1,487,881	36,657,424	14,787,313	51,444,737
1980	35,842,966	2,199,861	38,042,827	12,995,285	51,038,112
1979	34,373,493	3,825,359 *	38,198,852	10,560,805	48,759,657
1978	32,256,817	1,635,538	33,892,355	6,970,806	40,863,161
1977	31,469,034	1,607,967	33,077,001	7,703,735	40,780,736
1976	30,298,517	2,900,297 *	33,198,814	6,250,804	39,449,618
1975	30,628,312	1,392,042	32,020,354	6,786,066	38,806,420
1974	29,599,249	1,607,518	31,206,767	6,079,796	37,286,563
1973	28,611,570	3,069,106 *	31,680,676	5,350,488	37,031,164
1972	25,893,641	1,130,773	27,024,414	4,215,030	31,239,444
1971	24,478,463	1,054,572	25,533,035	3,869,637	29,402,672
1970	22,763,886	2,452,149 *	25,216,035	4,084,284	29,300,319
1969	22,356,723	1,001,509	23,358,232	2,051,822	25,410,054
1968	21,163,333	863,578	22,026,911	. . .	22,026,911
1967	20,784,340	1,950,430 *	22,734,770	. . .	22,734,770

a/ Effective July 1, 1990, carriers subject to the highway use tax are also subject to a supplemental tax equal to the regular tax. Effective on the same date, the highway use tax is extended to carriers who use the New York Thruway.

** Reflects permit renewal collections.*

SECTION V

NEW YORK STATE TRANSFER TAXES

Table 14 New York State Transfer Taxes, Fiscal Years 1957–1993

Table 15 Estate Tax Collections by County, Fiscal Year 1992

Table 16 Real Estate Transfer Tax Collections by County, Fiscal Year 1993

TABLE 14

NEW YORK STATE TRANSFER TAXES
FISCAL YEARS 1957–1993

Fiscal Year	Estate	Gift	Real Property Transfer Gains	Real Estate Transfer	Stock Transfer (until 6/30/65)
1993	$602,436,114	$70,088,091	$197,325,800	$149,553,272	. . .
1992	666,389,299	81,249,700	142,920,098	140,167,102	. . .
1991	630,831,166	79,091,066	255,627,900	153,835,833	. . .
1990	492,653,485	32,943,687	395,978,255	175,794,552	. . .
1989	472,803,259	39,176,261	542,484,357	185,996,482	. . .
1988	437,168,454	22,658,779	549,226,141	186,396,706	. . .
1987	374,144,277	18,543,125	792,381,534	191,719,318	. . .
1986	317,575,739	10,889,135	496,243,143	140,408,622	. . .
1985	234,504,334	6,557,143	394,301,807	111,831,561	. . .
1984	253,778,618	5,360,873	158,332,394	58,284,875	. . .
1983	276,308,223	7,545,627	. . .	15,065,534	. . .
1982	140,167,440	5,808,424	. . .	15,481,405	. . .
1981	136,452,812	6,757,720	. . .	12,765,360	. . .
1980	119,466,254	5,453,086	. . .	13,378,469	. . .
1979	148,389,762	6,546,066	. . .	11,364,924	. . .
1978	150,577,789	11,921,134	. . .	10,058,932	. . .
1977	173,946,673	25,326,938	. . .	8,590,662	. . .
1976	136,466,867	11,100,921	. . .	6,892,872	. . .
1975	137,129,245	9,031,277	. . .	7,450,801	. . .
1974	136,873,896	8,205,848	. . .	8,785,478	. . .
1973	152,828,823	11,951,819	. . .	8,265,956	. . .
1972	177,285,899	. . .	. . .	6,761,293	. . .
1971	130,104,071	. . .	. . .	5,159,740	. . .
1970	127,934,756	. . .	. . .	5,949,981	. . .
1969	149,426,362	. . .	. . .	3,484,857	. . .
1968	119,695,459	. . .	. . .	. . .	. . .
1967	116,029,108	. . .	. . .	. . .	. . .
1966	132,125,333	. . .	. . .	. . .	23,876,821
1965	106,462,622	. . .	. . .	. . .	80,826,094
1964	111,097,494	. . .	. . .	. . .	76,625,560
1963	91,298,556	. . .	. . .	. . .	65,878,165
1962	81,748,417	. . .	. . .	. . .	78,894,559
1961	87,512,487	. . .	. . .	. . .	64,846,380
1960	71,610,551	. . .	. . .	. . .	57,616,134
1959	39,629,868	. . .	. . .	. . .	54,686,030
1958	47,120,383	. . .	. . .	. . .	38,435,644
1957	51,941,641	. . .	. . .	. . .	38,590,745

TABLE 15

ESTATE TAX COLLECTIONS, BY COUNTY

Fiscal Year 1992

County	Gross Collections	Refunds	Net Collections
New York City, Total	$354,716,315	$20,506,916	$334,209,399
Bronx	11,359,721	1,469,662	9,890,059
Kings	30,141,842	2,029,491	28,112,351
New York	272,068,525	14,465,106	257,603,419
Queens	36,057,802	2,320,170	33,737,632
Richmond	5,088,425	222,487	4,865,938
Albany	4,544,386	736,101	3,808,285
Allegany	725,274	20,397	704,877
Broome	3,628,590	211,392	3,417,198
Cattaraugus	1,071,901	25,391	1,046,510
Cayuga	999,080	15,692	983,388
Chautauqua	1,525,788	120,666	1,405,122
Chemung	1,238,825	68,854	1,169,971
Chenango	925,351	25,299	900,052
Clinton	326,904	60,284	266,620
Columbia	1,516,329	220,513	1,295,816
Cortland	527,253	32,335	494,918
Delaware	943,640	101,273	842,367
Dutchess	8,100,316	323,757	7,776,559
Erie	22,087,102	1,382,549	20,704,553
Essex	822,930	58,249	764,681
Franklin	320,700	22,039	298,661
Fulton	579,751	23,332	556,419
Genesee	627,577	55,601	571,976
Greene	376,384	8,317	368,067
Hamilton	246,278	7,932	238,346
Herkimer	365,323	25,267	340,056
Jefferson	2,052,679	31,358	2,021,321
Lewis	247,900	7,268	240,632
Livingston	1,150,238	24,134	1,126,104
Madison	536,742	72,618	464,124
Monroe	16,960,130	694,642	16,265,488
Montgomery	569,715	15,382	554,333
Nassau	73,818,251	5,901,404	67,916,847
Niagara	4,993,090	168,472	4,824,618
Oneida	2,381,491	108,750	2,272,741
Onondaga	5,601,807	267,496	5,334,311
Ontario	1,212,018	81,650	1,130,368
Orange	5,070,712	685,873	4,384,839
Orleans	256,975	6,113	250,862
Oswego	1,103,434	72,251	1,031,183
Otsego	1,029,724	43,247	986,477
Putnam	1,636,823	72,896	1,563,927
Rensselaer	2,190,271	192,787	1,997,484
Rockland	4,155,896	395,161	3,760,735
St. Lawrence	2,319,330	12,244	2,307,086
Saratoga	2,102,019	117,825	1,984,194
Schenectady	4,138,509	160,234	3,978,275
Schoharie	258,172	13,373	244,799
Schuyler	103,192	32,410	70,782
Seneca	958,835	23,052	935,783
Steuben	777,917	12,493	765,424
Suffolk	44,143,453	2,015,765	42,127,688
Sullivan	1,155,290	34,387	1,120,903
Tioga	377,671	33,208	344,463
Tompkins	1,746,356	31,497	1,714,859
Ulster	2,912,754	195,593	2,717,161
Warren	1,640,318	29,293	1,611,025
Washington	705,563	24,596	680,967
Wayne	1,839,691	62,799	1,776,892
Westchester	109,802,583	4,975,100	104,827,483
Wyoming	311,148	13,411	297,737
Yates	203,247	7,126	196,121
STATE TOTAL	$706,679,941	$40,688,064	$665,991,877

NOTES: Collections by county for fiscal year 1993 are temporarily unavailable.

Excludes $397,422 of Estate Fees.

TABLE 16

REAL ESTATE TRANSFER TAX COLLECTIONS, BY COUNTY

Fiscal Year 1993

County	Recording Officers' Fees 1/	Net Amount Paid to State Tax Commission 2/	County	Recording Officers' Fees 1/	Net Amount Paid to State Tax Commission 2/
New York City, Total	$47,190	$36,277,910	Niagara	6,431	1,014,049
Bronx	5,099	2,565,340	Oneida	6,407	887,423
Kings	13,589	7,332,791	Onondaga	11,407	2,964,960
New York	5,097	13,438,555	Ontario	3,445	705,299
Queens	16,299	9,487,089	Orange	7,649	2,752,218
Richmond	7,106	3,454,134	Orleans	1,447	139,159
			Oswego	4,347	462,190
Albany	7,018	2,254,532	Otsego	3,000	276,149
Allegany	2,597	139,670	Putnam	2,917	1,112,148
Broome	5,800	964,323	Rensselaer	4,058	727,845
Cattaraugus	3,540	300,274	Rockland	5,723	3,136,095
Cayuga	2,747	280,691	St. Lawrence	4,230	337,367
Chautauqua	5,775	566,931	Saratoga	5,967	1,552,032
Chemung	2,921	340,084	Schenectady	4,151	913,326
Chenango	2,775	205,186	Schoharie	1,502	160,052
Clinton	3,251	318,234	Schuyler	931	76,658
Columbia	2,426	468,037	Seneca	1,277	175,335
Cortland	1,512	184,383	Steuben	4,650	342,337
Delaware	2,900	257,611	Suffolk	28,958	18,061,204
Dutchess	6,346	2,371,383	Sullivan	3,840	480,981
Erie	21,859	5,414,522	Tioga	2,010	211,626
Essex	2,405	310,341	Tompkins	2,815	462,436
Franklin	2,304	164,154	Ulster	5,761	1,072,289
Fulton	1,951	186,693	Warren	2,905	610,543
Genesee	2,002	236,311	Washington	2,313	225,887
Greene	2,287	286,752	Wayne	3,315	487,841
Hamilton	636	71,239	Westchester	12,670	14,156,758
Herkimer	2,360	199,069	Wyoming	1,483	156,965
Jefferson	3,773	397,761	Yates	1,255	132,422
Lewis	1,242	78,007			
Livingston	2,387	297,491	Total, All Counties	$332,958	$132,594,548
Madison	3,151	312,560			
Monroe	17,577	5,652,851	Unclassified by county 3/	---	17,745,054
Montgomery	1,445	128,324			
Nassau	23,919	20,135,633	Grand Total	$332,958	$150,339,602

1/ One dollar per deed accepted for recording up to five thousand deeds during the annual period of August 1 through July 31; seventy-five cents per deed in excess of five thousand deeds. Fees collected by New York City belong to the City itself.

2/ Includes a total of $92,094 interest reported by forty-five localities. Net amount is before refunds of $532,085 paid but not allocated to localities.

3/ Reflects payments received directly by the Tax Department's Central Office.

NOTE: Detail may not necessarily add to totals due to rounding.

SECTION VI

NEW YORK STATE OTHER TAXES AND FEES

Table 17 New York State Other Taxes and Fees, Fiscal Years 1957–1993

Table 18 Pari–Mutuel Taxes and Fees Collections, Fiscal Years 1962–1993

Table 19 Off–Track Betting Revenues by Regional Corporations, Racing Seasons 1971–1992

Table 20 Pari–Mutuel and Racing Tax Collections, Racing Season 1992

TABLE 17

NEW YORK STATE OTHER TAXES AND FEES
FISCAL YEARS 1957–1993

Fiscal Year	Pari-Mutuel Taxes & Fees	Off-Track Betting Revenues 1/	Boxing Tax	Racing Admissions Tax	Other 2/
1993	$94,565,065	$32,488,731	$336,231	$404,948	$922,149,310
1992	50,034,696	34,710,859	258,458	437,747	783,406,583
1991	52,169,497	35,320,067	277,704	477,561	843,244,520
1990	51,240,392	35,872,504	341,893	471,235	933,395,130
1989	56,850,025	36,349,266	402,837	467,686	753,179,331
1988	68,950,805	36,505,747	415,075	553,233	641,836,030
1987	59,988,263	35,367,843	585,576	536,661	600,959,924
1986	73,037,170	33,476,718	658,254	561,425	548,161,424
1985	88,601,193	32,990,926	504,336	612,957	606,265,124
1984	87,268,187	33,851,199	465,386	620,251	393,630,528
1983	82,891,997	41,410,227	275,674	676,387	276,870,000
1982	85,198,046	33,893,065	354,364	590,445	179,800,000
1981	109,728,496	33,829,109	279,818	637,581	100,319,632
1980	91,032,559	31,517,033	279,066	615,286	76,877,585
1979	96,123,054	29,344,302	373,062	753,662	88,275,145
1978	96,512,178	26,736,761	534,470	707,309	89,926,222
1977	151,742,722	26,649,775	388,600	839,062	85,437,937
1976	164,713,193	21,258,030	221,795	862,474	27,418,430
1975	163,573,423	19,179,437	281,786	820,505	43,420,575
1974	156,159,107	13,363,299	193,770	1,812,706	52,798,619
1973	152,575,209	5,048,736	206,434	3,093,751	53,319,379
1972	165,541,843	897,010	456,620	3,658,522	34,304,047
1971	171,030,767	. . .	220,364	3,654,326	32,505,602
1970	159,932,658	. . .	169,044	3,485,475	25,986,382
1969	153,348,044	. . .	151,522	3,436,750	27,504,480
1968	143,690,119	. . .	123,171	3,428,163	8,880,720
1967	145,287,528	. . .	82,981	3,553,777	0
1966	142,164,933	. . .	80,657	3,256,571	28,329
1965	136,840,614	. . .	108,724	3,051,250	234,484
1964	123,955,682	. . .	114,702	3,066,672	248,252
1963	111,327,735	. . .	107,731	2,700,242	253,301
1962	95,947,607	. . .	158,604	2,508,853	264,066
1961	93,853,324	. . .	247,432	2,607,788	356,007
1960	87,482,415	. . .	152,603	2,520,713	367,931
1959	78,652,854	. . .	148,267	2,356,231	388,176
1958	74,905,372	. . .	188,839	2,143,130	453,103
1957	71,437,198	. . .	150,655	1,834,937	434,056

1/ Includes state commissions, state share of breakage, and uncashed tickets.

2/ Includes State share of Lottery receipts, Hazardous Waste Assessments, and Motion Picture Tax.

TABLE 18

PARI-MUTUEL TAXES AND FEES COLLECTIONS
FISCAL YEARS 1962–1993

Fiscal Year	Total, All Types	FLAT RACING				HARNESS RACING			QUARTER HORSE RACING		
		Total	Tax (Commissions and Breakage)	Uncashed Tickets	New York Racing Association Fees	Total	Tax (Commissions and Breakage)	Uncashed Tickets	Total	Tax (Commissions and Breakage)	Uncashed Tickets
1993	$94,565,065	$89,393,040	$39,731,688	$1,761,094	$47,900,258	$5,172,025	$4,726,527	$445,499	. . .	. . .	. . .
1992	50,034,696	44,587,602	43,093,441	1,494,161	0	5,447,094	5,042,574	404,520	. . .	. . .	. . .
1991	52,169,497	46,008,625	43,602,832	1,605,793	800,000	6,160,872	5,594,069	566,803	. . .	. . .	. . .
1990	51,240,392	44,679,518	43,173,187	1,506,331	0	6,560,874	6,101,342	459,532	. . .	. . .	. . .
1989	56,850,025	47,702,528	44,523,065	1,487,463	1,692,000	9,147,497	8,634,110	513,387	. . .	. . .	. . .
1988	68,950,805	51,786,269	46,781,883	1,625,082	3,379,304	17,124,536	16,485,889	638,647	$40,000	$9,000	$31,000
1987	59,988,263	49,580,361	45,676,802	1,525,136	2,378,423	10,316,008	9,698,571	617,437	91,894	91,894	0
1986	73,037,170	55,692,771	46,909,392	1,439,725	7,343,654	17,344,399	16,739,927	604,472	. . .	. . .	. . .
1985	88,601,193	59,007,556	45,249,205	1,263,988	12,494,363	29,593,637	28,963,212	630,425	. . .	. . .	. . .
1984	87,268,187	55,108,700	47,216,039	1,099,328	6,793,333	32,159,487	31,636,202	523,285	. . .	. . .	. . .
1983	82,891,997	47,561,913	38,535,841	2,105,511	6,920,561	35,330,084	34,094,419	1,235,665	. . .	. . .	. . .
1982	85,198,046	48,621,468	41,014,994	948,720	6,657,754	36,576,578	36,001,422	575,156	. . .	. . .	. . .
1981	109,728,496	66,396,593	45,772,258	896,197	19,728,138	43,331,903	42,815,989	515,914	. . .	. . .	. . .
1980	91,032,559	43,832,509	26,423,996	669,813	16,738,700	47,200,050	46,703,365	496,685	. . .	. . .	. . .
1979	96,123,054	48,767,772	34,345,477	654,874	13,767,421	47,290,746	46,797,293	493,453	64,536	64,536	0
1978	96,512,178	48,582,460	36,674,852	599,054	11,308,554	46,936,446	46,355,883	580,563	993,272	993,272	0
1977	151,742,722	82,085,186	62,406,089	543,154	19,135,943	69,253,461	68,660,546	592,915	404,075	404,075	0
1976	164,713,193	80,922,846	80,125,054	531,792	266,000	83,790,347	83,189,828	600,519	. . .	. . .	. . .
1975	163,573,423	77,134,520	76,405,091	460,429	269,000	86,438,903	85,833,388	605,515	. . .	. . .	. . .
1974	156,159,107	74,506,270	73,857,241	389,029	260,000	81,652,837	81,108,332	544,505	. . .	. . .	. . .
1973	152,575,209	69,869,871	69,163,063	456,808	250,000	82,705,338	82,174,794	530,544	. . .	. . .	. . .
1972	165,541,843	79,196,181	78,487,618	465,563	243,000	86,345,662	85,844,495	501,167	. . .	. . .	. . .
1971	171,030,767	85,083,940	84,433,664	378,276	272,000	85,946,827	85,487,897	458,930	. . .	. . .	. . .
1970	159,932,658	78,646,760	77,570,672	374,088	702,000	81,285,898	80,869,896	416,002	. . .	. . .	. . .
1969	153,348,044	78,162,985	77,073,919	387,066	702,000	75,185,059	74,825,877	359,182	. . .	. . .	. . .
1968	143,690,119	76,518,305	75,441,927	374,378	702,000	67,171,814	66,848,341	323,473	. . .	. . .	. . .
1967	145,287,528	76,752,917	75,789,499	261,418	702,000	68,534,611	68,244,111	290,500	. . .	. . .	. . .
1966	142,164,933	73,100,782	72,129,940	268,842	702,000	69,064,151	68,775,877	288,274	. . .	. . .	. . .
1965	136,840,614	73,363,690	72,362,732	245,678	755,280	63,476,924	63,225,017	251,907	. . .	. . .	. . .
1964	123,955,682	67,744,535	67,299,280	225,255	220,000	56,211,147	56,003,740	207,407	. . .	. . .	. . .
1963	111,290,565	62,106,828	61,664,566	222,262	220,000	49,183,737	48,981,477	202,260	. . .	. . .	. . .
1962	95,947,607	56,588,147	56,173,021	198,126	217,000	39,359,460	39,149,708	209,752	. . .	. . .	. . .

TABLE 19

OFF-TRACK BETTING REVENUES BY REGIONAL CORPORATIONS

Racing Seasons 1971–1992

Racing Season	Total, All Regions	City of New York	Nassau	Suffolk	Catskill	Capital District	Western	Schenectady
1992	$33,250,000	$16,418,000	$3,464,000	$3,357,000	$2,367,000	$4,214,000	$3,430,000	. . .
1991	34,277,000	17,075,000	3,615,000	3,453,000	2,310,000	4,354,000	3,470,000	. . .
1990	35,609,820	17,761,052	3,867,017	3,641,766	2,270,964	4,399,967	3,669,054	. . .
1989	35,690,026	17,768,650	3,756,572	3,795,546	2,498,829	4,282,458	3,587,971	. . .
1988	36,526,507	18,966,763	3,567,990	3,686,219	2,518,000	4,192,978	3,594,557	. . .
1987	35,429,518	18,743,679	3,791,681	3,343,863	3,190,769	3,726,414	2,633,112	. . .
1986	35,829,231	20,320,500	3,336,502	3,242,485	2,224,498	3,583,273	3,121,973	. . .
1985	32,168,231	17,982,778	3,239,303	2,892,974	2,145,352	3,035,865	2,871,959	. . .
1984	32,351,280	18,197,080	3,308,514	2,888,009	2,056,463	2,855,046	3,046,168	. . .
1983	32,347,118	18,488,031	3,377,598	2,838,312	1,905,079	2,683,399	3,054,699	. . .
1982	32,235,094	18,815,762	3,311,637	2,755,751	1,812,925	2,451,587	3,087,432	. . .
1981	31,529,095	18,698,302	3,180,471	2,598,944	1,741,411	2,129,496	3,180,471	. . .
1980	31,310,827	18,857,977	3,131,805	2,506,788	1,652,095	2,038,062	3,124,100	. . .
1979	29,169,211	17,951,661	2,861,912	2,338,360	1,480,359	1,769,477	2,767,442	. . .
1978	26,575,629	17,351,494	2,333,255	2,013,288	1,236,382	1,383,464	2,257,746	. . .
1977	25,800,569	17,869,709	2,120,728	1,945,042	933,060	1,142,740	1,889,290	. . .
1976	24,175,816	18,348,582	1,519,503	1,514,648	298,838	785,878	1,708,367	. . .
1975	20,951,184	18,265,991	550,636	602,330	. . .	170,001	1,122,816	$239,410
1974	18,236,026	17,696,412	. . .	. . .	. . .	. . .	228,811	310,803
1973	12,907,695	12,744,398	. . .	. . .	. . .	. . .	. . .	163,297
1972	4,391,979	4,372,754	. . .	. . .	. . .	. . .	. . .	19,225
1971	592,943	592,943	. . .	. . .	. . .	. . .	. . .	. . .

NOTE: Off-Track Betting revenues include state commissions, state share of breakage, and uncashed tickets.

TABLE 20

PARI-MUTUEL AND RACING TAX COLLECTIONS, RACING SEASON 1992

	Number of Days	Pari-Mutuel Collections						
		Attendance	Commissions	Breakage 1/	Uncashed Tickets	N.Y.R.A. Franchise Fee	Total 2/	Racing Admissions Tax 2/
Flat Racing-Total	482	3,875,855	$37,549,000	$986,000	$1,237,000	$36,000,000	$75,772,000	$308,000
Aqueduct	167	1,469,015	17,630,000	415,000	551,000	36,000,000	54,596,000	92,000
Belmont	114	1,297,403	13,927,000	329,000	435,000	0	14,691,000	105,000
Saratoga	30	761,931	4,916,000	126,000	150,000	0	5,192,000	99,000
Finger Lakes	171	347,506	1,076,000	116,000	101,000	—	1,293,000	12,000
Harness Racing-Total	1,151	1,919,372	6,152,000	957,000	440,000	—	7,549,000	57,000
Batavia Downs	125	120,256	322,000	44,000	35,000	—	401,000	5,000
Buffalo	126	204,035	454,000	67,000	44,000	—	565,000	3,000
Monticello	206	281,074	735,000	102,000	73,000	—	910,000	4,000
Saratoga	184	299,712	421,000	90,000	48,000	—	559,000	9,000
Syracuse Fair	7	17,149	42,000	6,000	5,000	—	53,000	1,000
Vernon Downs	146	281,056	529,000	74,000	59,000	—	662,000	9,000
Yonkers	357	716,090	3,649,000	574,000	176,000	—	4,399,000	26,000
GRAND TOTAL	1,633	5,795,227	$43,701,000	$1,943,000	$1,677,000	$36,000,000	$83,321,000	$365,000

1/ Breakage represents the odd cents over any multiple of ten which would otherwise be payable to patrons holding winning two dollar tickets.

2/ Figures do not include revenue from simulcasting. Simulcasting produced additional commission and breakage of $4,390,000, and Admissions Tax of $11,000.

NOTE: Excludes State revenues from Off-Track Betting, in State fiscal year ended March 31, 1993, as follows:

Commissions and Breakage.....$26,899,000
Uncashed Off-Track Betting Tickets.....$ 5,589,000

SECTION VII

LOCAL TAXES COLLECTED BY NEW YORK STATE

Table 21 Local Taxes Collected by New York State, State Fiscal Years 1967–1993

Table 22 Local Tax Collections by the Department of Taxation and Finance, State Fiscal Years 1992 and 1993

Table 23 Sales and Compensating Use Tax, State Collections and Local Taxes Distributed, State Fiscal Year 1993

Table 24 New York State and Local Sales and Compensating Use Tax Rates

Table 25 Mortgage Tax Collections by County, State Fiscal Year 1993

Table 26 MTA Surcharge on Business Taxes by Type of Tax, State Fiscal Years 1983–1993

Table 27 Components of City of New York Personal Income Tax, State Fiscal Years 1976–1993

Table 28 Components of City of Yonkers Personal Income Tax, State Fiscal Years 1985–1993

TABLE 21

LOCAL TAXES COLLECTED BY NEW YORK STATE
STATE FISCAL YEARS 1967–1993

Fiscal Year	Local Sales & Use Taxes 1/	Mortgage Recording Tax 2/	MTA Corporate Surcharge 3/	Stock Transfer Tax	Yonkers Personal Income Tax	NEW YORK CITY		
						Personal Income Tax	Alcoholic Beverage Tax	1 cent tax on Leaded Motor Fuel
1993 a/	$5,942,594,755	$311,144,280	$472,406,461	$2,365,933,800	$23,366,531	$3,569,799,292	$21,833,672	$4,134
1992	5,485,236,213	260,479,670	488,135,829	2,210,761,060	25,827,582	3,022,661,824	22,780,462	5,876
1991	5,486,273,233	298,725,267	345,861,195	1,706,615,076	22,377,215	2,655,237,450	24,088,215	–4,746
1990	5,443,574,284	359,609,525	311,896,453	1,610,760,964	22,724,365	2,586,655,368	24,781,367	2,793
1989	5,129,956,272	454,702,568	307,548,713	1,375,278,554	20,748,393	2,263,429,491	25,572,289	107,017
1988	4,928,692,228	464,048,329	338,324,047	1,755,983,416	23,384,344	2,238,543,856	26,023,420	382,300
1987	4,574,810,374	497,587,070	329,646,124	1,527,383,132	17,445,655	2,000,192,121	27,090,311	936,162
1986	4,293,535,288	328,483,765	342,395,794	1,232,497,287	31,194,946	1,799,167,600	27,064,433	1,492,346
1985	3,843,883,439	261,742,470	271,633,483	973,710,060	2,197,859	1,683,767,002	29,303,628	1,492,179
1984	3,479,868,567	207,753,963	277,181,919	1,023,718,768	. . .	1,511,856,043	29,955,925	2,417,373
1983	2,875,200,231	103,040,784	191,099,666	793,351,417	. . .	1,291,606,610	31,410,730	3,047,063
1982	2,741,395,286	103,365,484	. . .	561,440,112	. . .	1,204,543,355	29,240,218	3,581,370
1981	2,456,246,070	64,559,839	. . .	580,660,890	. . .	950,694,733	17,617,847	4,353,026
1980	2,213,844,545	67,461,574	. . .	452,743,623	. . .	832,398,578	. . .	5,092,517
1979	2,007,472,002	67,292,500	. . .	418,914,898	. . .	722,579,492	. . .	6,395,402
1978	1,883,207,908	55,053,781	. . .	301,355,129	. . .	664,307,921	. . .	7,194,349
1977	1,727,776,434	43,498,500	. . .	276,361,201	. . .	631,791,897	. . .	8,089,227
1976	1,626,394,277	39,444,764	. . .	260,597,026	. . .	80,562,169	. . .	8,680,115
1975	1,444,668,012	48,060,800	. . .	166,183,234	. . .	. . .	. . .	10,419,436
1974	1,213,181,096	59,525,313	. . .	203,185,176	. . .	. . .	. . .	11,489,972
1973	1,109,116,252	62,119,164	. . .	272,335,517	. . .	. . .	. . .	10,428,192
1972	967,946,437	49,999,715	. . .	294,371,998	. . .	. . .	. . .	6,430,392
1971	906,218,604	29,578,852	. . .	239,808,857	. . .	. . .	. . .	. . .
1970	801,112,496	31,856,106	. . .	260,888,154	. . .	. . .	. . .	. . .
1969	631,150,930	27,643,176	. . .	294,582,890	. . .	. . .	. . .	. . .
1968	513,216,313	27,655,119	. . .	228,237,293	. . .	. . .	. . .	. . .
1967	463,076,114	24,277,285	. . .	146,462,459	. . .	. . .	. . .	. . .

a/ Collections for Local Sales and Use Taxes include a one-time spin-up of prepayments received through the Electronic Funds Transfer (EFT) procedure, first effective December 1, 1992.

1/ Includes Municipal Assistance Corporation (MAC) and New York City.

2/ Amount paid to county treasurers.

3/ Tax articles 9, 9A, 32 and 33.

TABLE 22

LOCAL TAX COLLECTIONS
BY THE DEPARTMENT OF TAXATION AND FINANCE
State Fiscal Years 1992 and 1993

Tax	1992	1993	Percent Change
Sales and Use Taxes, includes M.A.C 1/	$5,485,236,213	$5,942,594,755	8.3
Mortgage Recording Tax (Amount Paid to County Treasurers Only)	260,479,670	311,144,280	19.5
New York City			
Alcoholic Beverage Tax	22,780,462	21,833,672	–4.2
Personal Income Tax	3,022,661,824	3,569,799,292	18.1
Motor Fuel Tax	5,876	4,134	–29.7
Yonkers Personal Income Tax	25,827,582	23,366,531	–9.5
Mass Transit Authority (M.T.A.) Surcharge (Articles 9-A, 9, 32 and 33)	488,135,829	472,406,461	–3.2
Stock Transfer Tax (All eligible for rebate; all proceeds to New York City)	2,210,761,060	2,365,933,800	7.0
TOTAL LOCAL TAXES	$11,515,888,516	$12,707,082,925	10.3

1/ See also Table 23, which is on a distributional basis rather than a collections basis for localities.

SALES AND COMPENSATING USE TAX

State Collections and Local Taxes Distributed
State Fiscal Year 1993

Taxing Jurisdiction	Tax Rate	Net Distribution
Total, All Taxing Jurisdictions	—	$11,949,146,942
New York State	4%	6,041,346,276
Local, Total		5,907,800,667
New York City	4%	104,394,468
Municipal Assistance Corp.	4%	2,244,704,048
Metropolitan Commuter Transportation District 1/	0.25%	241,603,209
All Other Localities, Total	—	3,317,098,942
Sales and Use Tax, Total		3,284,909,462
Counties		3,157,596,832
Cities 2/		127,312,630
Consumer Utility Tax, Total		24,398,720
Cities		997,544
City School Districts		23,401,177
Special Local Taxes on Selected Commodities and Services, Total		7,790,760

NOTES:

Detailed breakdowns of the distributions to All Other Localities are contained on the following two pages.

Distributions are net after subtracting administrative charges and are generally based on taxes collected during the preceding month.

Parentheses around tax rates indicates the tax has been repealed.

See Table 24 for further rate information.

1/ An additional sales and use tax imposed in the Metropolitan Commuter Transportation District, which consists of New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

2/ Includes $286,561 from cities that no longer impose a tax.

TABLE 23 (Continued)

Taxing Jurisdiction	Tax Rate	Net Distribution
Counties (56 impose), Total		$3,157,596,832
Albany	4%	122,223,829
Allegany	4%	10,823,565
Broome	3%	55,235,086
Cattaraugus	4%	19,520,805
Cayuga	4%	18,265,455
Chautauqua	3%	30,249,229
Chemung	3%	20,533,981
Chenango	3%	8,079,558
Clinton	3%	21,160,204
Columbia	3%	12,083,605
Cortland	4%	10,958,253
Delaware	2%	6,459,445
Dutchess	3%	73,579,815
Erie	4%	351,050,124
Essex	3%	9,969,142
Franklin	3%	9,244,116
Fulton	3%	7,349,108
Genesee	3%	10,784,567
Greene	3%	9,989,857
Hamilton	3%	1,480,775
Herkimer	3%	11,344,604
Jefferson	3%	27,804,012
Lewis	3%	4,752,913
Livingston	3%	10,734,047
Madison	3%	10,022,553
Monroe	3.5%	228,974,009
Montgomery	3%	8,925,388
Nassau	4.25%	567,910,717
Niagara	3%	58,856,299
Oneida	4%	48,830,819
Onondaga	3%	146,068,159
Ontario	3%	24,059,072
Orange	3%	74,842,525
Orleans	3%	6,500,278
Otsego	3%	13,007,436
Putnam	3%	15,944,324
Rensselaer	3%	27,234,908
Rockland	3%	68,109,943
St. Lawrence	3%	24,458,052
Saratoga	3%	44,302,306
Schenectady	3%	41,461,083
Schoharie	3%	5,002,280
Schuyler	3%	3,082,321
Seneca	3%	6,519,230
Steuben	3%	18,727,044
Suffolk	4.25%	492,679,793
Sullivan	3%	18,221,974
Tioga	3%	8,134,280
Tompkins	3%	19,058,268
Ulster	3%	42,689,345
Warren	3%	23,291,556
Washington	3%	8,601,043
Wayne	3%	16,963,578
Westchester	2.5%	211,156,943
Wyoming	3%	6,616,578
Yates	3%	3,668,634

TABLE 23 (Continued)

Taxing Jurisdiction	Tax Rate	Net Distribution
Cities, Total		$127,312,630
Cities (28 impose), Total		127,026,069
Amsterdam	1.5%	1,445,423
Batavia	1.5%	2,933,483
Canandaigua	1.5%	2,194,273
Corning	1.5%	2,443,798
Cortland	1.5%	2,299,939
Elmira	1.5%	3,516,739
Fulton	3%	3,402,481
Geneva	1.5%	1,616,864
Glens Falls	1.5%	2,553,470
Gloversville	1.5%	1,307,410
Hornell	1.5%	1,403,035
Ithaca	1.5%	5,497,762
Johnstown	1.5%	1,481,832
Mount Vernon	2.5%	7,790,237
New Rochelle	1.5%	6,338,236
Norwich	1.5%	1,164,999
Ogdensburg	1.5%	1,882,177
Olean	1.5%	3,308,302
Oneida	1.5%	1,805,705
Oswego	3%	6,559,709
Plattsburgh	1.5%	2,141,574
Rome	1.75%	4,807,933
Salamanca	1.5%	518,492
Sherrill	1%	266,732
Utica	1.5%	7,066,243
White Plains	1.5%	18,102,428
Yonkers	1.5%	19,908,727
Yonkers Special	1%	13,268,067
Cities No Longer Imposing (6), Total		286,561
Glen Cove	(1.5%)	57,828
Kingston	(1%)	465
Mechanicville	(1.5%)	522
Saratoga Springs	(1.5%)	7,199
Schenectady	(2.5%)	217,168
Troy	(1.5%)	3,378
Consumer Utility Tax, Total		$24,398,720
Cities (3 impose), Total		997,544
Newburgh	3%	669,802
Oneonta	(3%)	22,303
Port Jervis	3%	305,439
City School Districts (19 impose), Total		23,401,177
Albany	3%	3,831,338
Batavia	3%	700,751
Cohoes	3%	415,960
Glen Cove	3%	844,706
Gloversville	3%	576,174
Hornell	3%	143,822
Hudson	3%	401,749
Johnstown	3%	393,429
Lackawanna	3%	81,837
Long Beach	3%	1,163,730
Middletown	3%	1,115,655
New Rochelle	3%	2,114,774
Niagara Falls	3%	1,944,686
Ogdensburg	3%	338,540
Schenectady	3%	2,075,764
Utica	3%	2,438,604
Watertown	3%	1,039,687
Watervliet	3%	305,417
White Plains	3%	3,474,554
Special Local Taxes on Selected Commodities and Services, Total		$7,790,760
Hotel Occupancy Tax		
Hudson Valley Greenway	3%	530,295
Admissions, Club Dues, Food, Drink, Amusements and Utilities Services Tax		
Lockport	3%	875,995
Hotel Occupancy and Restaurant Meals Tax		
Long Beach	3%	358,547
Admissions, Club Dues, Food, Drink, Amusements and Hotel Occupancy Tax		
Niagara Falls	3%	5,152,535
Food, Drink, and Utilities Services Tax		
North Tonawanda	3%	873,388

TABLE 24

NEW YORK STATE AND LOCAL GENERAL SALES AND COMPENSATING USE TAX RATES

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Preemptions	Comments
New York State	2	04/14/65	08/01/65	—	
	3	03/29/69	04/01/69		
	4	04/02/71	06/01/71		
COUNTIES					
Albany	2	12/11/67	03/01/68		
	3	12/15/69	03/01/70		
	4	07/31/92	09/01/92		Additional 1% to expire 5/31/95 unless extended; additional 1% not subject to preemption.
Allegany	2	11/16/67	03/01/68		
	3	10/14/75	03/01/76		
	4	10/14/86	12/01/86		Additional 1% to expire 11/30/93 unless extended.
Broome	2	07/13/65	08/01/65		
	3	02/19/74	06/01/74		
Cattaraugus	3	11/21/67	03/01/68	1 ½ % in Cities of Olean and Salamanca (since 3/1/69).	
	4	12/30/85	03/01/86	2 ½ % in Cities of Olean and Salamanca.	Additional 1% to expire 2/28/94 unless extended; additional 1% not subject to preemption.
Cayuga	3	03/19/68	06/01/68		
	4	07/28/92	09/01/92		Additional 1% to expire 8/31/95 unless extended; additional 1% not subject to preemption.
Chautauqua	3	05/10/68	09/01/68		
Chemung	2	07/12/65	08/01/65		
	3	12/12/67	03/01/68	1 ½ % in City of Elmira from 3/1/72 to 2/28/93.	
Chenango	2	12/02/68	03/01/69	1 ½ % in City of Norwich (since 3/1/90).	
	3	09/23/91	12/01/91		
Clinton	3	11/24/67	03/01/68	1 ½ % in City of Plattsburgh (since 12/1/79).	
Columbia	2	11/29/71	03/01/72		
	3	12/08/82	03/01/83		
Cortland	3	11/24/67	03/01/68	1 ½ % in City of Cortland since 3/1/91.	
	4	08/05/92	09/01/92	2% in City of Cortland.	Additional 1% to expire 11/30/95 unless extended.
Delaware	2	06/13/90	09/01/90		
Dutchess	1	12/09/75	03/01/76		Additional ¼ % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81.
	3	12/11/89	03/01/90		
Erie	2	07/27/65	08/01/65		
	3	11/30/71	03/01/72		
	4	12/10/84	03/01/85		
	4	12/18/86	01/01/87		
	3	—	01/01/88		
	4	01/07/88	01/10/88		Additional 1% to expire 2/28/94 unless extended.

TABLE 24 (continued)

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Preemptions	Comments
Essex	3	12/04/67	03/01/68		
Franklin	2	08/22/67	12/01/67		
	3	05/29/68	09/01/68		
Fulton	3	12/11/67	03/01/68	1 ½ % in Cities of Gloversville and Johnstown (since 3/1/88).	
Genesee	2	06/25/65	01/01/66		
	3	11/26/80	03/01/81	1 ½ % in City of Batavia.	
Greene	2	03/22/68	06/01/68		
	3	02/01/77	06/01/77		
	4	02/04/93	03/01/93		Additional 1% to expire 8/31/95 unless extended; additional 1% not subject to preemption.
Hamilton	3	01/04/68	06/01/68		
Herkimer	3	12/14/87	03/01/88		
Jefferson	2	07/12/65	08/01/65		
	3	11/14/67	03/01/68		
Lewis	2	08/24/81	12/01/81		
	3	01/06/87	03/01/87		
Livingston	3	11/30/67	03/01/68		
Madison	2	12/15/67	03/01/68	1 ½ % in City of Oneida (since 3/1/73).	
	3	08/28/84	12/01/84	1 ½ % in City of Oneida.	
Monroe	3	07/20/65	08/01/65		
	3 1/2	08/03/92	09/01/92		Additional ½ % to expire 11/30/93 unless extended; additional ½ % not subject to preemption.
	4	02/10/93	03/01/93		Additional ½ % to expire 11/30/93 unless extended; additional ½ % not subject to preemption.
Montgomery	3	12/05/67	03/01/68	1 ½ % in City of Amsterdam (since 3/1/69).	
Nassau	2	12/09/68	03/01/69		Additional ¼ % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81. Expiration of the 1% emergency tax.
	3	11/29/71	03/01/72		
	4	07/16/76	09/01/76		
	3	07/16/76	09/01/77		
	4	04/25/83	06/01/83		Additional 1% rate is not subject to preemption. Additional 3/4% rate is not subject to preemption.
	4	09/10/84	01/01/85		
	3 3/4	09/10/84	01/01/86		
	4 1/4	07/26/91	09/01/91		Additional ½ % to expire 12/31/93 unless extended. Not applicable to Hotel Occupancy and Restaurant Meals in City of Long Beach.
Niagara	3	12/03/68	03/01/69		Not applicable to Consumer Utilities, Restaurant Meals, Hotel Occupancy, and Admissions in the Cities of Lockport and Niagara Falls. Not applicable to Consumer Utilities and Restaurant Meals in the City of North Tonawanda.
Oneida	3	10/27/82	12/01/82	1 ½ % in Cities of Rome and Utica. 2% in City of Sherrill.	3% to expire 11/30/94.
	4	08/03/92	09/01/92	2 ½ % in Cities of Rome and Utica. 3% in City of Sherrill.	Additional 1% to expire 8/31/94 unless extended; additional 1% not subject to preemption.

TABLE 24 (continued)

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Preemptions	Comments
Onondaga	2	09/11/67	12/01/67		
	3	10/11/68	12/01/68		
Ontario	2	05/26/67	09/01/67	1 ½ % in Cities of Canandaigua and Geneva (since 3/1/68).	
	3	03/12/70	06/01/70	1 ½ % in Cities of Canandaigua and Geneva.	
Orange	1	09/10/82	12/01/82		Additional ¼ % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81. Not applicable to Consumer Utilities in Cities of Newburgh and Port Jervis.
	2	10/26/83	12/01/83		
	3	12/13/91	03/01/92		
Orleans	2	11/30/67	03/01/68		
	3	06/04/70	09/01/70		
	4	05/01/93	06/01/93		Additional 1% to expire 8/31/95 unless extended; additional 1% not subject to preemption.
Otsego	2	12/07/67	03/01/68		Not applicable to Consumer Utilities in City of Oneonta.
	3	10/16/91	12/01/91		Consumer Utilities Tax in City of Oneonta repealed 12/1/91.
Putnam	1	02/10/77	06/01/77		Additional ¼ % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81.
	2	10/14/80	03/01/81		
	2 1/2	10/17/83	12/01/83		
	2	05/05/87	09/01/87		
	3	11/01/88	03/01/89		
Rensselaer	2	07/24/68	12/01/68		
	3	10/27/82	12/01/82	1 ½ % in City of Troy (until 12/1/82).	
Rockland	2	12/20/83	03/01/84		Additional ¼ % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81. Effective 3/1/95 the rate will revert to 2 ½ %
	2 1/2	11/27/90	03/01/91		
	3	07/19/91	09/01/91		
St. Lawrence	3	11/13/67	03/01/68	1 ½ % in City of Ogdensburg (since 3/1/69).	
Saratoga	3	04/22/82	06/01/82	1 ½ % in Cities of Saratoga Springs and Mechanicville (until 6/1/85).	
Schenectady	1/2	09/29/88	12/01/88		
	3	01/24/89	03/01/89		
Schoharie	2	01/20/84	06/01/84		
	3	12/17/91	03/01/92		
Schuyler	3	11/27/67	03/01/68		
Seneca	1	01/12/82	03/01/82		
	3	07/13/82	09/01/82		
Steuben	2	11/27/67	03/01/68	1 ½ % in City of Hornell (since 3/1/71).	
	3	11/22/71	03/01/72	1 ½ % in Cities of Corning (since 12/1/74) and Hornell.	
	4	10/26/92	12/01/92	2 ½ % in Cities of Corning and Hornell.	Additional 1% to expire 11/30/93 unless extended; additional 1% not subject to preemption.

TABLE 24 (continued)

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Preemptions	Comments
Suffolk	2	12/02/68	03/01/69		
	3	02/08/72	09/01/72		Additional ¼ % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81. Additional ¼ % to expire 11/30/2000 unless extended.
	3 1/4	09/12/84	12/01/84		
	3 3/4	07/31/91	09/01/91		Additional ½ % to expire 12/31/93 unless extended.
	4 1/4	08/06/92	09/01/92		Additional ½ % to expire 12/31/93 unless extended; additional ½ % not subject to preemption.
Sullivan	2	12/20/67	03/01/68		
	3	01/06/75	03/01/75		
Tioga	2	05/27/68	09/01/68		
	3	05/14/84	09/01/84		
Tompkins	3	11/28/66	03/01/67	1 ½ % in City of Ithaca (since 3/1/70).	
	4	09/01/92	12/01/92	2 ½ % in City of Ithaca (since 3/1/70).	Additional 1% to expire 11/30/93 unless extended; additional 1% not subject to preemption.
Ulster	1	02/13/69	06/01/69		
	3	12/09/76	03/01/77		
Warren	3	11/27/67	03/01/68	1 ½ % in City of Glens Falls (since 3/1/69).	
Washington	3	02/25/70	09/01/70		
Wayne	2	11/15/67	03/01/68		
	3	02/20/68	06/01/68		
Westchester	1	12/22/71	09/01/72		Additional ¼ % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81. Not applicable to Admissions and Club Dues in City of Rye.
	1 1/2	12/28/81	06/01/82		
	2 1/2	07/22/91	10/15/91	1 ½ % in Cities of Mount Vernon, New Rochelle, White Plains and Yonkers.	Admissions and Club Dues Tax in City of Rye repealed 9/1/91.
Wyoming	3	11/25/80	03/01/81		3% extended indefinitely.
	4	10/13/92	12/01/92		Additional 1% to expire 5/31/95 unless extended; additional 1% not subject to preemption.
Yates	3	11/20/67	03/01/68		
CITIES					
Amsterdam	1 1/2	03/15/68	03/01/69	City preempts Montgomery County 1 ½ % (since 3/1/69).	
Batavia	1 1/2	07/14/80	03/01/81	City preempts Genesee County 1 ½ % (since 3/1/81).	
Canandaigua	1	07/13/65	08/01/65		
	1 1/2	07/13/67	03/01/68	City preempts Ontario County ½ % from 3/1/68 to 6/1/70. City preempts Ontario County 1 ½ % (since 6/1/70).	
Corning	1 1/2	08/05/74	12/01/74	City preempts Steuben County 1 ½ % (since 12/1/74).	
Cortland	2	06/12/90	03/01/91	City preempts Cortland County 2%.	
Elmira	1 1/2	09/29/71	03/01/72	City preempts Chemung County 1 ½ % from 3/1/72 to 2/28/93.	
	—	Repealed 3/1/93			

TABLE 24 (continued)

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Preemptions	Comments
Fulton	2	12/05/67	03/01/68		
	3	12/09/71	03/01/72		
Geneva	1	06/14/67	09/01/67		
	1 1/2	06/14/67	03/01/68	City preempts Ontario County ½ % from 3/1/68 to 6/1/70. City preempts Ontario County 1 ½ % (since 6/1/70).	
Glen Cove	1 1/2	10/09/79	03/01/80	City preempts Nassau County 1 ½ % from 3/1/80 to 3/1/84.	Additional ¼ % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81.
	2	06/28/83	03/01/84	City preempts Nassau County 2% from 3/1/84 to 1/1/85. City preempts Nassau County 1 ½ % from 1/1/85 to 3/1/88; Nassau County rate not subject to preemption; thus, Glen Cove rate is 1 ½ % 1/1/85 to 3/1/88.	
	—	Repealed 3/1/88			
Glens Falls	1 1/2	06/19/68	03/01/69	City preempts Warren County 1 ½ % (since 3/1/69).	
Gloversville	1 1/2	06/23/87	03/01/88	City preempts Fulton County 1 ½ % (since 3/1/88).	
Hornell	1	04/01/69	06/01/69		
	1 1/2	06/23/70	03/01/71	City preempts Steuben County ½ % from 3/1/71 to 3/1/72. City preempts Steuben County 1 ½ % (since 3/1/72).	
Ithaca	1 1/2	06/25/69	03/01/70	City preempts Tompkins County 1 ½ % (since 3/1/70).	
Johnstown	1 1/2	06/29/87	03/01/88	City preempts Fulton County 1 ½ % (since 3/1/88).	
Mechanicville	2	06/10/70	09/01/70	Saratoga County preempts city ½ % from 6/1/82 to 6/1/85.	
	—	Repealed 6/1/85			
Mount Vernon	1	02/23/72	06/01/72		
	2	06/27/74	09/01/74	Westchester County preempts city ½ % from 9/1/82 to 12/1/84.	Additional ¼ % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81.
	2 1/2	08/28/84	12/01/84		
Newburgh	1	10/27/86	12/01/86		
	—	Repealed 3/1/88			
New Rochelle	2	05/04/76	09/01/76	Westchester County preempts city ½ % (since 6/1/82).	Additional ¼ % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81.
New York City (general sales and use)	3	07/22/65	08/01/65		
	4	06/27/74	07/01/74		
New York City (general sales and use–MAC)	4		07/01/75		Effective 7/1/75, New York City General Sales and Use Tax and 4% City Tax on certain materials used in manufacturing were transferred to State authority for the account of the Municipal Assistance Corporation for the City of New (MAC). Additional ¼ % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81.
(parking tax)	6		07/01/75		

TABLE 24 (continued)

Jurisdiction	Tax Rate (%)	Date Enacted	Date Effective	Preemptions	Comments
New York City (specialized services)	4		09/01/75		New York City-imposed on sales of credit, collection protective, detective, and design and decorating services.
Norwich	1 1/2	06/27/89	03/01/90	City preempts Chenango County ½ % (since 3/1/90).	
Ogdensburg	1 1/2	06/13/68	03/01/69	City preempts St. Lawrence County ½ % (since 3/1/69).	
Olean	1 1/2	04/23/68	03/01/69	City preempts Cattaraugus County 1 ½ % (since 3/1/69).	
Oneida	1	06/13/72	12/01/72		
	1 1/2	06/13/72	03/01/73	City preempts Madison County ½ % from 3/1/73 to 12/1/84. City preempts Madison County 1 ½ % (since 12/1/84).	
Oswego	2	11/27/67	03/01/68		
	3	01/10/72	03/01/72		
Plattsburgh	2	07/15/65	08/01/65	Clinton County preempted city 2% from 3/1/68 to 12/1/79. Clinton County preempts city ½ % from 12/1/79 to 2/28/93.	
	—	Repealed 3/1/93			
Poughkeepsie	1	07/07/65	08/01/65		
	2	01/09/69	03/01/69		
	—	Repealed 3/1/90			
Rome	1 1/2	10/22/80	12/01/80	City preempts Oneida County 1 ½ % (since 12/1/82).	
	1 3/4	06/27/90	09/01/90		
Salamanca	1 1/2	05/27/68	03/01/69	City preempts Cattaraugus County 1 ½ % (since 3/1/69).	
Saratoga Springs	1	02/03/69	06/01/69		
	2	08/03/70	12/01/70		
	3	07/28/80	09/01/80	Saratoga County prempts city 1 ½ % from 6/1/82 to 6/1/85.	
	—	Repealed 6/1/85			
Schenectady	3	10/28/82	03/01/83		
	2 1/2	12/05/83	03/01/84		
	—	Repealed 3/1/89			
Sherrill	1	12/27/76	06/01/77	City preempts Oneida County 1% (since 12/1/82).	
Troy	1	12/05/68	03/01/69		
	1 1/2	06/04/70	03/01/71	City preempts Rensselaer County ½ % from 3/1/71 to 12/1/82.	
	—	Repealed 12/1/82			
Utica	1 1/2	04/08/82	06/01/82	City preempts Oneida County 1 ½ % (since 6/1/82).	
White Plains	2	04/30/73	09/01/73	Westchester County preempts city ½ % (since 6/1/82).	Additional ¼ % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81.
Yonkers	1	12/30/67	06/01/68		
	2	12/10/68	03/01/69		
	3	01/03/70	03/01/70	City preempts Westchester County 1% from 9/1/72 to 1/1/76.	
	4	11/25/75	01/01/76	Westchester County preempts city 1% from 1/1/76 to 6/1/82. Westchester County preempts city 1 ½ % (since 6/1/82); county rate of 1 ½ % is not subject to preemption from 6/1/82.	Additional ¼ % imposed for benefit of Metropolitan Commuter Transportation District; enacted 4/11/81, effective on and after 9/1/81.

TABLE 25

MORTGAGE TAX COLLECTIONS, BY COUNTY

State Fiscal Year 1993

(All proceeds received by localities)

County	Number of Mortgages Recorded	Amount of Taxes Collected	Additional Tax 1/	Additional Tax 2/	Special Assistance Fund 3/	Net Amount Paid to County Treasurers 4/
New York City, Total	75,389	$175,487,631	$18,820,441	$5,746,751	$14,375,333	$135,831,299 a/
Bronx	7,438	14,504,663	1,603,414	485,667	1,180,269	11,233,109
Kings	22,271	39,859,963	4,512,406	571,351	4,262,459	30,513,160
New York	4,985	46,257,385	4,386,173	3,498,530	1,162,406	36,505,260
Queens	27,758	52,623,919	5,845,663	813,026	5,524,752	40,435,278
Richmond	12,937	22,241,699	2,472,785	378,177	2,245,446	17,144,491
Albany	14,167	10,466,352	2,341,112	2,537,531	0	5,301,641
Allegany	1,916	412,417	0	128,784	0	282,758
Broome	8,947	3,168,955	0	924,977	0	2,179,990
Cattaraugus	3,113	934,475	0	288,361	0	622,574
Cayuga	3,365	1,461,582	319,295	357,750	0	782,036
Chautauqua	5,557	2,152,163	0	677,037	0	1,457,726
Chemung	3,944	1,222,628	0	379,314	0	837,914
Chenango	1,869	600,735	0	184,267	0	416,468
Clinton	3,094	1,206,569	0	382,611	0	820,058
Columbia	2,761	1,355,875	0	432,636	0	922,739
Cortland	2,147	789,237	0	247,844	0	522,668
Delaware	2,196	714,283	0	224,580	0	489,102
Dutchess	13,104	8,826,345	2,012,101	296,448	1,824,973	4,501,122
Erie	49,265	25,392,515	5,628,038	1,264,628	5,122,596	13,226,147
Essex	1,591	601,929	0	184,375	0	417,555
Franklin	1,847	534,381	0	168,694	0	364,887
Fulton	2,014	805,244	0	256,301	0	547,793
Genesee	2,845	1,328,413	291,259	330,889	0	706,265
Greene	2,086	813,842	0	257,060	0	555,912
Hamilton	376	133,332	0	39,933	0	92,911
Herkimer	2,612	848,005	0	262,810	0	579,462
Jefferson	3,398	1,492,336	0	473,036	0	1,013,443
Lewis	893	270,004	0	82,165	0	177,840
Livingston	2,830	1,424,182	317,220	351,401	0	751,844
Madison	3,079	1,273,899	0	403,710	0	868,771
Monroe	42,255	24,234,628	5,319,727	5,844,343	0	12,289,311

1/ Revenues paid to regional transportation authorities serving the counties where the additional tax is collected.

2/ Revenues paid to the State Mortgage Insurance Fund account serving the region where county is located, to provide mortgage insurance for refinancing, preserving and rehabilitating existing communities (Chapter 788, Laws of 1978).

3/ Within the Metropolitan Commuter Transportation District and in Erie County, part of the funds from the special additional tax for mortgage insurance are to be paid to special assistance funds for transportation in the respective districts. Effective Effective May 1, 1987.

4/ Amount of taxes collected, minus expenses of recording officers, refunded taxes, and the additional taxes paid to transportation authorities and the State Mortgage Insurance Agency.

a/ Includes New York City Tax:	*$95,317,952*
Bronx:	*7,766,877*
Kings:	*20,678,804*
New York:	*27,576,905*
Queens:	*27,564,282*
Richmond:	*11,731,085*

TABLE 25

MORTGAGE TAX COLLECTIONS, BY COUNTY

State Fiscal Year 1993

(All proceeds received by localities)

County	Number of Mortgages Recorded	Amount of Taxes Collected	Additional Tax 1/	Additional Tax 2/	Special Assistance Fund 3/	Net Amount Paid to County Treasurers 4/
Montgomery	1,729	573,804	0	172,356	0	370,933
Nassau	72,874	58,371,101	13,609,464	1,163,894	13,302,898	29,897,796
Niagara	9,925	6,054,120	1,362,714	1,500,195	0	3,162,735
Oneida	9,774	4,142,222	0	1,242,934	0	2,767,081
Onondaga	23,368	12,717,924	2,808,237	3,126,718	0	6,561,226
Ontario	5,665	2,459,059	0	776,644	0	1,658,246
Orange	12,781	10,064,530	2,310,575	438,934	2,061,962	5,193,058
Orleans	1,860	581,928	0	182,251	0	392,677
Oswego	5,221	3,629,722	841,767	884,719	0	1,902,039
Otsego	2,602	939,829	0	299,296	0	638,487
Putnam	4,572	3,941,617	899,546	47,709	924,655	2,007,528
Rensselaer	7,903	3,998,262	887,838	990,664	0	2,083,462
Rockland	12,777	11,632,297	2,686,407	300,985	2,576,752	5,900,288
St. Lawrence	4,029	1,229,154	0	391,816	0	837,338
Saratoga	11,150	8,455,859	1,914,164	2,090,421	0	4,335,649
Schenectady	7,696	4,800,836	1,069,104	1,171,381	0	2,486,851
Schoharie	1,410	457,298	0	140,887	0	312,392
Schuyler	772	245,141	0	68,747	0	158,370
Seneca	1,370	536,071	0	169,459	0	366,612
Steuben	3,886	1,202,546	0	351,749	0	847,198
Suffolk	66,191	50,281,911	11,638,225	1,434,516	10,907,672	25,848,758
Sullivan	3,040	1,255,261	0	424,817	0	830,055
Tioga	2,322	740,345	0	206,078	0	517,912
Tompkins	4,331	1,984,627	0	598,681	0	1,354,298
Ulster	7,553	3,661,954	0	1,125,243	0	2,486,942
Warren	3,353	1,884,628	0	608,754	0	1,275,529
Washington	2,463	864,835	0	274,891	0	587,659
Wayne	4,556	2,612,658	590,957	624,192	0	1,379,510
Westchester	35,357	35,093,433	8,276,283	838,623	7,850,638	17,784,633
Wyoming	1,823	517,410	0	163,304	0	354,107
Yates	1,218	413,729	0	124,851	0	284,677
Total, All Counties	590,226	$503,296,067	$83,944,474	$44,663,943	$58,947,478	$311,144,280

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TABLE 26

MTA SURCHARGE ON BUSINESS TAXES BY TYPE OF TAX

State Fiscal Years 1983–1993

Fiscal Year	Total, All Articles	ARTICLE 9					
		Total, Article 9	Section 183	Section 184	Section 186	Section 186A	Section 189
1993	$472,406,461	$138,385,296	$2,894,458	$8,852,615	$19,942,804	$106,471,949	$223,470
1992	488,135,829	134,305,927	4,466,670	9,839,098	18,478,901	101,371,022	150,236
1991	345,861,194	109,931,691	4,647,773	8,315,441	17,573,845	79,394,632	. . .
1990	311,896,452	107,348,837	3,924,173	8,149,818	20,043,657	75,231,189	. . .
1989	307,548,713	90,964,841	3,970,301	8,809,811	13,718,589	64,466,140	. . .
1988	338,324,048	94,705,220	6,417,671	7,554,554	15,019,854	65,713,141	. . .
1987	329,646,124	91,825,042	2,991,144	9,141,295	15,154,868	64,537,735	. . .
1986	342,395,795	109,681,895	10,944,679	7,422,433	16,441,445	74,873,338	. . .
1985	271,633,484	81,950,536	2,376,305	7,344,070	17,135,229	55,094,932	. . .
1984	277,181,917	103,392,217	5,320,566	8,356,695	14,231,699	75,483,257	. . .
1983	191,099,666	93,227,112	13,051,834	7,458,165	15,848,602	56,868,511	. . .

Fiscal Year	Article 9A	ARTICLE 32				Article 33
		Total, Article 32	Commercial Banks	Savings Banks	Savings & Loan Associations	
1993	$194,630,379	$84,686,623	$73,263,837	$9,519,882	$1,902,904	$54,704,163
1992	194,473,278	90,049,130	78,551,039	10,516,911	981,180	69,307,493
1991	143,195,688	52,616,790	44,032,680	7,156,019	1,428,091	40,117,025
1990	136,893,442	34,880,021	25,949,493	7,700,511	1,230,017	32,774,152
1989	137,200,621	38,930,240	28,232,080	8,458,371	2,239,789	40,453,011
1988	171,344,388	36,185,703	25,462,543	7,678,497	3,044,663	36,088,737
1987	180,337,448	20,870,093	6,342,060	11,985,078	2,542,955	36,613,541
1986	151,790,019	50,945,377	44,063,031	5,767,116	1,115,230	29,978,504
1985	153,375,196	10,419,819	8,019,683	1,529,178	870,958	25,887,933
1984	143,173,811	11,127,341	8,458,229	2,040,030	629,082	19,488,548
1983	72,526,623	10,674,476	Breakdown Not Available			14,671,455

KEY:

Article 9 – Franchise Taxes on Specialized Corporations and Public Utilities

Section 183 – Transportation and Transmission Companies (capital basis)

Section 184 – Additional Tax on Transportation and Transmission Companies (gross earnings basis)

Section 186 – Waterworks Companies, Gas Companies, Electric or Steam Heating, Lighting and Power Companies (gross earnings and capital)

Section 186A – Gross Receipts Tax on the furnishing of Utility Services

Section 189 – Importers of Natural Gas (self use or consumption)

Article 9A – Corporate Franchise Tax (income basis)

Article 32 – Franchise Taxes on Banking Corporations

Article 33 – Franchise Taxes on Insurance Companies

TABLE 27

COMPONENTS OF CITY OF NEW YORK PERSONAL INCOME TAX COLLECTIONS
State Fiscal Years 1976–1993

Fiscal Year	GROSS COLLECTIONS				Refunds and Minor Offsets	State to City Offsets	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections			
1993	$2,676,862,013	$581,978,879	$334,573,149	$130,899,075	$289,976,932	$135,463,108	$3,569,799,292
1992	2,375,423,448	503,956,022	199,355,034	107,479,787	274,584,944	111,032,477	3,022,661,824
1991	2,112,875,008	509,709,994	159,728,545	94,130,827	304,365,992	83,159,068	2,655,237,450
1990	1,972,276,196	522,092,864	218,359,620	82,519,878	258,628,413	50,035,223	2,586,655,368
1989	1,747,177,428	499,809,623	168,110,088	86,827,044	300,985,605	62,490,913	2,263,429,491
1988	1,643,310,492	519,825,035	264,914,735	75,124,900	304,818,414	40,187,108	2,238,543,856
1987	1,590,060,652	414,945,387	183,991,584	67,673,955	286,967,083	30,487,626	2,000,192,121
1986	1,439,627,934	343,894,409	179,642,416	65,221,459	249,667,293	20,448,675	1,799,167,600
1985	1,352,381,411	316,968,369	156,169,984	53,745,948	222,800,699	27,301,989	1,683,767,002
1984	1,253,422,433	237,793,501	119,325,849	41,625,662	174,621,062	34,309,660	1,511,856,043
1983	1,076,026,039	208,931,828	120,707,520	40,319,484	172,933,991	18,555,730	1,291,606,610
1982	958,170,582	178,666,390	120,397,502	29,948,704	113,308,462	30,668,639	1,204,543,355
1981	833,489,058	142,168,564	99,194,176	22,020,962	132,778,747	–13,399,280	950,694,733
1980	743,331,645	117,498,395	55,215,328	15,254,269	107,100,031	8,198,972	832,398,578
1979	659,296,858	100,653,701	68,720,673	8,218,191	117,692,333	3,382,402	722,579,492
1978	594,480,069	104,593,818	72,602,966	5,594,944	117,975,088	5,011,211	664,307,920
1977	553,858,392	74,315,890	3,104,870	512,745	. . .	. . .	631,791,897
1976	78,735,102	1,108,413	718,654	. . .	. . .	. . .	80,562,169

TABLE 28

COMPONENTS OF CITY OF YONKERS PERSONAL INCOME TAX COLLECTIONS
State Fiscal Years 1985–1993

Fiscal Year	GROSS COLLECTIONS				Refunds and Minor Offsets	State to City Offsets	Net Collections
	Withholding	Estimated Tax Payments	Final Payments	Delinquency Collections			
1993	$17,491,341	$2,647,773	$2,653,644	$1,544,713	$2,574,566	$1,603,626	$23,366,531
1992	19,031,085	2,426,492	2,480,987	2,449,654	2,765,913	2,205,277	25,827,582
1991	17,618,828	2,579,941	1,987,655	589,827	2,851,023	2,451,987	22,377,215
1990	17,400,621	3,052,801	2,492,564	625,600	2,353,198	1,505,977	22,724,365
1989	15,670,308	2,666,564	2,474,106	840,556	3,067,788	2,164,647	20,748,393
1988	15,602,978	2,824,006	4,997,523	803,968	2,991,963	2,147,832	23,384,344
1987	15,979,524	2,509,759	2,547,423	1,376,302	3,904,552	–1,062,801	17,445,655
1986	14,158,640	2,459,291	6,219,915	636,720	260,830	7,981,210	31,194,946
1985	2,022,735	. . .	. . .	. . .	. . .	175,124	2,197,859

Appendix: Effective Dates of Major New York State Taxes

Tax	Tax Law Article	Year Effective
Personal Income	22	1919
Business Taxes		
Corporation Franchise (Income Basis)	9-A	1917
Corporation & Utility	9	1886
Bank 1/, 2/	32	1940
Insurance 3/	33	1974
Direct Writings	33-A	1990
Petroleum	13-A	1983
Lubricating Oils	24	1990
Consumption and User Taxes		
Sales & Compensating Use	28	1965
Motor Fuel	12-A	1929
Petroleum Testing Fee	12-A	1990
Alcoholic Beverage	18	1933
Highway/Fuel Use	21	1952/1968
Cigarette & Tobacco Products	20	1939/1989
Hotel Occupancy	28	1990
Beverage Containers	18-A	1990
Auto Rental	28-A	1990
Alcoholic Beverage Control Licenses	a/	1896/1933
Motor Vehicle Fees	b/	1901/1923
Transfer Taxes Taxes		
Estate 4/	26	1930
Gift	26-A	1972
Generation-Skipping Transfers	26-B	1990
Real Property Gains	31-B	1983
Real Estate Transfer	31	1968
Other Taxes & Fees		
Boxing & Wrestling Exhibitions 5/	19	1987
Lottery Receipts	34	1967
Pari-Mutuel/OTB	c/	1940/1978

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a/ License and permit fees pursuant to the provisions of the Alcoholic Beverage Control Law.
b/ License and registration fees pursuant to the provisions of the Vehicle and Traffic Law.
c/ Taxed under the Racing and Wagering Law.
1/ Prior to 1940, all bank tax revenue went to local governments.
2/ Taxed under Articles 9-B and 9-C before 1973.
3/ Taxed under Article 9 before 1974.
4/ Preceded by an inheritance tax.
5/ Taxed by the Athletic Commission of the Department of State prior to 1987.

Glossary

This section explains some of the technical terms used in this report's statistical tables.

Boxing and Wrestling Exhibitions Tax

A 5.5 percent tax is imposed on the gross receipts of boxing and wrestling exhibitions. Receipts from broadcast and motion picture rights are also subject to the tax. Since single events of high spectator interest strongly influence the size of the tax base, the yield of the tax varies considerably from year to year.

Cigarette Tax Commissions

Discounts provided to cigarette agents and dealers for affixing the state's stamp or meter impression on a package of cigarettes.

Compensating Use Tax

The tax imposed on tangible personal property and services used within the State on which a sales tax would have been due but was not paid.

Delinquencies

Collections on tax assessments issued for prior tax liability periods, plus remittances with returns filed for prior tax liability periods.

Electronic Fund Transfer Payment

Taxpayers liable for more than $5 million of any of state and local sales and use taxes and prepaid sales and use taxes on motor fuel and diesel motor fuel, petroleum business taxes, or motor fuel taxes, are required to make payment of tax by electronic fund transfer or certified check. Taxpayers must pay 3/4 of the total liability for the comparable liability period of the preceding year, or the total liability for such taxes during the current period ending on the 22nd day of each month.

Final Payments

Taxpayer remittances with final returns to satisfy tax liabilities not met by pre-payments in the form of withholding tax or estimated tax for the current tax liability period.

Fiscal Year

State and local government financial accounting periods. The State's fiscal year extends from April 1 through March 31. New York City and Yonkers have fiscal years of July 1 through June 30. Most other cities and school districts have fiscal years extending from July 1 through June 30 or use the calendar year as their fiscal year.

Hazardous Waste Assessment

Special assessments levied on persons involved in the production or treatment of hazardous waste. The tax is based on the tonnage produced or treated.

Minor Offsets

Reductions made to individual income tax overpayments for taxpayers that have incurred liabilities and arrearages enforceable by other federal and State agencies. These include the Department of Social Services (past-due support payments), Higher Education Services Corporation (defaults on guaranteed student loans), State University of New York and City University of New York (defaults on national defense, national direct, health professions or nursing student loans), the Department of Taxation and Finance (outstanding liabilities for other taxes), and the Internal Revenue Service (outstanding federal liabilities).

Municipal Assistance Corporation for the City of New York (MAC)

A public entity created in 1975 to help New York City meet its fiscal obligations. MAC is authorized to impose a general sales and compensating use tax in lieu of a New York City sales tax.

Negotiated Settlements

Collections on settlements, litigation, administrative proceedings and related disputes between New York and the oil industry concerning corporate taxation of the industry prior to the adoption of the Article 13-A gross receipts tax. This legislation consolidated petroleum gross receipts taxes imposed by Article 9, Sections 182-a and 182-b of the Tax Law into a single tax. The new law also repealed the disputed unitary reporting requirements for oil companies.

New York City Alcoholic Beverage Taxes

The City imposes excise taxes of 12 cents per gallon on beer and 26.4 cents per liter on liquors over 24 percent alcohol. The tax is administered by the State Department of Taxation and Finance.

New York City Personal Income Tax

The City imposes a personal income tax on residents and an earnings tax on nonresidents earning wages or self-employment income in New York City. The residential income tax conforms to the State's definition of taxable income and has tax rates ranging from 2.2 percent to 3.4 percent. Additional surcharges with rates ranging from 0.51 percent to 0.55 percent plus a tax of 14 percent of computed tax plus surcharge also applies for tax years 1991 and thereafter. The combined effect is a maximum tax rate of 4.6 percent. The nonresident earnings tax base is computed using a vanishing exclusion to gross taxable wages plus net earnings from self-employment. The tax rate applied to wages is 0.45 percent while the tax rate applied to net earnings from self-employment is 0.65 percent.

New York Racing Association (NYRA)

A privately-owned, non-profit corporation chartered by the State to conduct thoroughbred racing at Aqueduct, Belmont and Saratoga racetracks. NYRA is operated by professional management under the direction of a Board of Trustees which serves without compensation. NYRA pays the State a franchise fee for the right to conduct races and pari-mutuel wagering.

Off-Track Betting (OTB)

1970 legislation authorized New York City and other municipalities in the State to operate off-track betting systems to provide local government revenues and combat illegal bookmaking. Subsequent legislation created the State Racing and Wagering Board to regulate the seven geographic OTB regions encompassing all of New York State. Portions of the retained commissions on all wagers are distributed to race tracks, breeders funds and the State as prescribed by law. After deducting self-supporting operating expenses, OTB corporations remit the balance of these commissions and a surcharge to participating local governments.

Pari-Mutuel Taxes

A tax imposed on horse racetracks and OTB operators based on commissions and breakages. Also called the State's "take" or "take out", it is the State Racing and Wagering Board determined percentage of the total wagering pool. "Breakage" is the odd cents over any multiple of 10 cents not returned to the winning bettors calculated on the basis of a $1.00 bet.

Preemption

A term used to describe rights to sales and compensating use tax revenues in overlapping taxing jurisdictions. Some municipalities within a county as well as the county may impose a local sales tax. The city and the county reach an agreement

on dividing the local tax rate and revenues. For example, if County X imposes a countywide 3 percent sales and use tax, and City X also imposes a citywide 3 percent sales and use tax, and State law limits the total local sales tax rate to be 3 percent, County X will allow City X to acquire part or of all County X's sales tax rate within City X.

Racing Admissions Taxes

A 4 percent tax on race tracks and simulcast theater admissions.

Racing Season

Unless stated otherwise, a racing season is a calendar year.

Refund Reserve

A special fund containing income tax revenues earmarked for paying income tax refunds. Amounts reflected in the tables are net of fiscal year transactions where revenues are transferred into the fund from a prior year and transferred out to the next fiscal year.

State to City Offsets

Reconciliation of actual income tax liability with the estimated prior cash receipts distribution. Transfers are made between the State, New York City and Yonkers.

Stock Transfer Tax

A tax imposed on the sale or transfer of stock, agreements or memoranda of sales, certificates of interest in property or accumulations and certificates of interest in business conducted by trustees, within New York. A rebate program was enacted in October of 1979 and phased in over succeeding years so that the entire tax is now rebated.

Uncashed Ticket

Not all winning mutuel tickets are cashed by ticket holders. The State is allowed to retain the value of winning tickets not turned in within a specified time.

Wildlife Contributions

Voluntary to taxpayer contributions to the State Department of Environmental Conservation's "Return a Gift to Wildlife" program. Personal income taxpayers may

increase their final remittances or reduce their overpayments by the amount of their contribution.

Yonkers Personal Income Taxes

A personal income tax surcharge on Yonkers residents plus an earnings tax on nonresidents earning wages or self-employment income in the City of Yonkers. The resident surcharge is 15 percent of the resident's net State income tax. The nonresident earnings tax rate is 0.5 percent of net earnings or self-employment income after deductions.